1938-42. **File No.** 2581/36 I

A CLASS

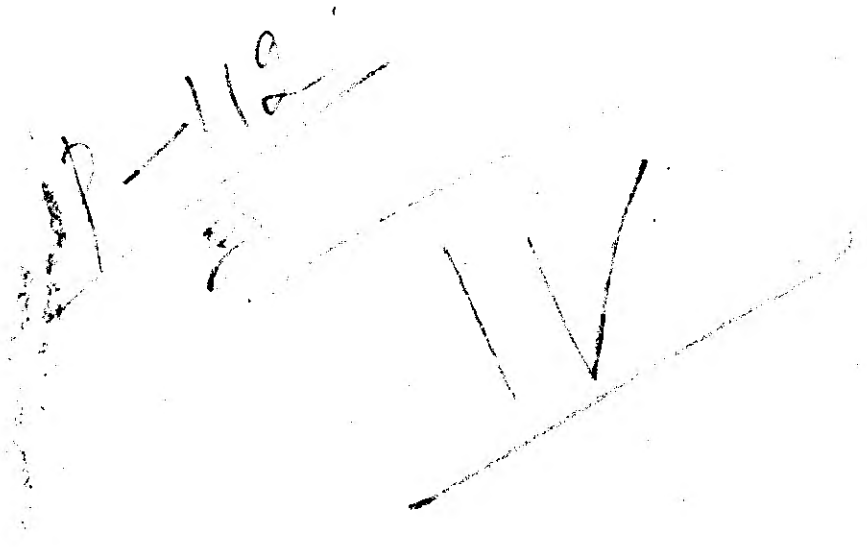
P.W **DEPARTMENT**

M **BRANCH**

Subject:— Electric Supply Undertakings

Province of Bombay

Orders regarding the examination and audit of the accounts.



M

File No. 2581/36(I)

Std. Sectt Silp 24-B

G.R., G.D., No. 2408, dated 22-6-22.]

* Std. Sectt. 78A s.

Correspondence

DOCKET SHEET (B)

I

Subject :—

File No. 2581/36

P.W. DEPT.

M BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

OFFICE OF THE ELECTRICAL ENGINEER TO GOVERNMENT,
P. W. D. Offices, Church Gate Street,
Bombay, 11th June 1938.

In reply please quote without fail No.LA 31/627 of 1938.

From

The Electrical Engineer to Government,
Public Works Department, Bombay.

To

The Secy. to Govt.,
P. W. D., Bombay.

Sub:- Examination and Audit of Accounts of Electric Supply Undertakings.

.....

Sir,

I have the honour to request a ref. to Govt. Order, P. W. D., No.12495, dt. the 21-12-1917, reg: the examination and audit of certain Supply Companies in the Province of Bombay by M/s. A.F.Ferguson & Coy., and the terms of order. With regard to the remaining Supply Companies, Govt. has so far accepted the audit of the respective Supply Companies' Auditor.

2. In view of the many discrepancies which have been brought to light in the audit of the Supply Companies under Govt. Resolution, P. W. D.,No.1986/36, dt. 20-12-1937, by Mr. Das Gupta, I specially request that Govt. will be pleased to arrange for the apptt. of an Accounts Officer of the Indian Audit & Accounts Service - Class I, to carry out the annual examination and audit of the Electric Supply Undertakings for which licenses and Sanctions have been granted in the Bombay Province. At the present time, there are 67 Companies which will require to be audited annually, and Govt. are empowered under Clause II of the Schedule to the Indian Electricity Act, 1910, to make a charge for the examination and audit of the Supply Companies' accounts, which should amply pay for the services of the Accounts Officer in question.

I have the honour to be,
Sir,
Your most obedient servant,
Sd/-
Electrical Engineer to Govt.

P. W. D.

Submitted.

Before the El. Engr.'s proposal overleaf is considered the views of the Spl. Auditor (Mr. Das Gupta) may be obtained in the matter U.O.

Id/- /6/38 Thro'. M. E.

Id/- 16/6 Id/- 16/6/38

U.O. to the Spl. Auditor, 17-6-1938.

I entirely agree with the suggestions made by the El. Engr. to Govt. in his letter No.LA.31/827, dt. the 11-6-1938.

2. I have gone through about 50 Utility Undertakings, both big and small, and the facts embodied in my reports reveal a number of devices adopted by the utility financiers, all of which cannot be said to be in the best interests of the consumers. The existence of the Managing Agency system with all its shortcomings, which is a Spl. feature of the public utilities in this Province, with no parallel anywhere outside India, is already known to Govt. I do not intend to deal here with this aspect in detail, but would refer Govt. to my reports to the Committee which will show how much extra and unnecessary cost is being incurred on account of the existence of the Managing Agencies which the consumers have ultimately to bear.

3. In the matter of audit again, it appears to me that Govt. have been deprived of the most valuable help and guidance from their auditors. Under the existing arrangements, the Companies' auditors also act as auditors on behalf of Govt.

Without.....

Without in any way making reflections on the present Companies' Auditors, I might say that Govt. are not getting much valuable help from them. The Auditors on behalf of Govt., i.e. the consumers, should not only see that there is a voucher for every payment, but also see that the payment itself is such as an ordinary business man of prudence would incur. The financial audit in this latter sense is much more important from the Govt. point of view than the mere voucher audit. I have actually met with an instance in the course of my present investigations where an auditor of a Coy. had the misfortune of losing his job for reporting to Govt. certain actions of the Directors with which he did not agree. It is just probable that in the minds of the other auditors there may lurk an apprehension that they would fare no better under similar circumstances. For a proper discharge of this duty therefore, Govt. auditors must not only be independent of the share-holders but must be auditors who have the necy. experience and training behind them.

4. There are two courses open to Govt.:-

(i) either these audits shd. be handed over to the Accountant General, Bombay; or

(ii) Govt. shd. borrow an Officer from the Indian Audit and Accounts Deptt. to act as a permanent Accounts Officer under Govt.

5. There are at present 67 Electrical Utility Undertakings in this Province, the accounts of which have to be audited annually. This will require the whole time services of an Accounts Officer, and as such, it appears to me that the best course for Govt. would be to have an officer of the Indian Audit and Accounts Service under their own control.

6. As regards the status of the Officer, I agree with the El. Engr. to Govt. that his status should

not.....

not be less than the Class I of the Indian Audit and Accounts Service. It is known to Govt. that these Electrical Undertakings are controlled by most influential people in B'bay and the Officer in charge of these audits shd. necessarily be of sufficient status as will give him sufficient weight to discuss various principles with the management of the different undertakings. It shd. be his duty to arrange for, to conduct, and to supervise the audit of the accounts of the Companies as presented to Govt. He shd. advise Govt. on all matter of finance and administration connected with the electrical and other utilities of this Province. It is not improbable that there will be differences of opinion between the Govt. auditor and the Directors of the Companies. He shd. therefore, be given the status of a Dy. Secy. to Govt. (P. W. D.) so that he may be able to discuss the points at issue with the Directors on equal status.

This seems quite unnecessary. As an Auditor appointed by Govt. he will be able to do this.

Id/-
18/7

7. I accordingly support the proposals made by the El. Engr. to Govt. that the pay and status of the Accounts Officer shd. be in conformity with the responsibility that will devolve on him.

Sd/-
21-6-38.

P. W. D.

Submitted.

2. Pl. see El. Engr.'s letter on p.1 ante and the views of the Spl. Auditor (Mr. Das Gupta) thereon. The Spl. Auditor has amply pointed out the necessity of having independent audits of the accounts of the Electrical utility undertakings on behalf of Govt. and suggests that either (i) these

audits.....

audits shd. be handed over to the A. G., Bombay or (ii) Govt. shd. borrow an officer from the Indian Audit & Accounts Deptt. to act as pt. Accounts Officer under Govt. He further observes that the annual audit of the 67 Electrical utility undertakings at present existing in this province will require the whole time services of an Accounts Officer; the best course for Govt. would therefore be to have an officer of the Indian Audit & Accounts Service under their own control. The status of the officer shd. not be less than Class I of the Indian Audit and Accounts Service and he shd. further be given the status of the Dy. Secy. to Govt. for the reasons given in para. 6 of his note.

Unnecessary
Id/-
18/7

3. As under Clause II of the Schedule to the Indian Ely. Act, 1910, Govt. are entitled to recover charges for examn. and audit of the accounts of the Elect. undertakings the proposal of the El. Engr. to Govt. to appoint an Accounts Officer of the Indian Audit and Accounts Service Class ~~Ixxmx~~ I, may favourably be considered in u.o. consultation with the F. D. The manner in which the cost of the Spl. Officer and the staff under him shd. be recovered from the Coys. concerned under the provisions of the I. E. Act/ mentioned above may be left to the Spl. Officer to suggest for the consideration of Govt. after his appointment.

4. Neither the El. Engr. nor the Spl. Auditor has given any idea regr the staff which will be required for the proposed officer. To beggin with it will be necy. to have an Accountant with intimate knowledge of the subject to help the officer and two peons.

5. The annual average cost of the apptt. of the Spl. Officer and the staff proposed for him will vary from Rs.27,000/- to Rs.13,000/- according as the Spl.Officer

and.....

and the Accountant to be appointed are on the old or the new scales of pay.

6. If the proposals are finally approved by Govt., it will be necy. to requisition the services of an I. A. & A. S. Officer and experienced Accountant from the A. G., Bombay, and necy. action in that connection will be taken in due course.

7. The consideration of the proposals need not be deferred on account of the recent orders of the F. D. to exercise economy in expdre. in view of the anticipated deficit in the budget on account of the non-realisation in full of the Income Tax share from the G. of I, as the cost in the present case is to be ultimately recovered from the Coys. concerned.

Id/-
14/7/38

Thro'. M. Dr.

Id/-
15/7/38

This proposal seems a good one and Govt. shd. obtain more benefit from such an audit than they do from the audit of a private firm of Auditors. I do not see any reason why the Auditor as appointed need rank as a Dy. Secy. as the officially appointed Auditor of Govt. he shd. experience no difficulty in dealing with the Supply Companies.

The proposal, if adopted, will prove more expensive from the Companies' point of view, at present even the biggest Companies pay only Rs.450/- and Rs.500/- for the audit fees; whereas under the proposed system they will have to pay at least double this amount unless Govt. is prepared to bear some of the cost in return for the benefits likely to be derived, which are problematical.

In.....

In spite of this I think the proposal shd. be accepted.

Id/-
18/7

There is an alternative proposal put up viz. that these audits shd. be handed over to the A. G., Bombay. What are the objections to this? Perhaps A. G. would remark on this.

Also I shd. like to know total audit fees for one year.

Id/-
20/7

Id/-
19/7

P. W. D.
"E"

The papers may be refd. u.o. to the A. G., Bombay, with ref. to the Secy.'s note overleaf.

Id/-
20/7/38.

Id/-
28/7/38.

U.O. to A. G., Bombay, dt. 21-7-1938 with P.W.D. Vol. No.479 of 1918-21.

A.G.'s Office.

It is not easy to advise on this case; for though the work is important, it is, I think, unlikely to take up the full time of an officer, particularly for the next few years since in most of the important cases, a complete audit has just been made. If, however, Govt. take it up, a full time officer will have to be employed, and if he is to be directly under Govt., and not under the Accountant General, he will have to be a senior officer to have the requisite experience and status. Assuming that an officer of the rank of Class I of the Indian Audit & Accounts Service is selected and the Auditor General is willing and is in a

position....

position to spare him, the cost will be more than assumed in the Secty. notes. The calculations of cost made are incorrect because they omit the house-rent allowance and compensatory allowance ordinarily admissible to such an officer, as also leave and pension contributions with regard to the officer as well as the staff. If these are included, the extra cost will be over Rs.40,000/-, on the basis of the old scales of pay which have to be taken into account for present purposes. I am not sure the Electric Supply Companies will all willingly agree to bear the charge. Even if the ten bigger Companies are charged Rs.1,000/- each, the other (57) smaller Companies will have to be charged over Rs.500/- on the average.

2. As regards the other alternative, I cannot say whether the Auditor General will agree to the work being entrusted to the Accountant General, Bombay; if he does, and Govt. ultimately decide on this course, the cost to the Companies will be considerably less.

The ordinary charge made by the Outside Audit Deptt. of my office for work of this nature is Rs.50/- per day; ~~Xxthey~~ are at present doing for the Central Provinces Govt. an audit of 3 small Electric Supply Companies at an inclusive fee of Rs.150/- each. A fee at the ~~x~~ rate of Rs.50/- per day might have been suitable, if the work could have been undertaken without an extra officer. This is impossible; but, if he is to work under the instructions of the Accountant General who may be presumed to have sufficient experience to guide him, he may be a junior officer of the Indian Audit & Accounts Service or an Asstt. Accounts Officer.

The.....

The total cost in this case will not, I think, exceed Rs.25,000/-; and, if the larger ten Companies pay Rs.1,000/- each, the smaller need be charged only about Rs.250/-.

3. If Govt. will indicate their wishes in this matter to me, I shall obtain the orders of the Auditor General.

Sd/-
Accountant General.

U.O.R. to Govt., P.W.D.
No.586, Bombay, the 5th August 1938.

P. W. D.

Submitted for orders with ref. to the Secy.'s note, dt. the 19-7-1938.

2. The better course would be to entrust the work to the A. G., Bombay, who should be requested to obtain the orders of the Auditor Genl. in the matter after U.O.R. to the F.D.

Id/-
20/8/38.
22

Id/-
16/8/38. Thro'. M.Sr.

Id/-
20/8

The A. G.'s second suggestion would appear the most suitable and economical. The El.Engr. to Govt. may see U.O. before submission to Secy.

Id/-
22/8

U.O. to El. Engr. to Govt., dt. 23-8-38.

Below U.O.R.No.2581-36/17887, dt. the 23-8-1938, from Govt. in the P. W. D.

No.LA 31/1900 of 1938.
Bombay, 7th September 1938.

Returned, with compliments.

2. I have personally discussed the question with the A. G., Bombay, who informs me that with regard to his alternative suggestions, no guarantee can be given regarding.....

regarding Rs.50/- per day, as this was a spl. rate fixed by the Auditor General for small Electric Supply Companies in question.

3. The A. G. is of opinion that the most suitable pm proposition for the an audit of the Electric Supply Companies would be for the work to be carried out by a Class II Account Officer of his Deptt. of about six years' experience on the scale of Rs.350-50-1400, with a Snr.Accountant on a pay of Rs.250/-, and a peon. The Accounts Officer and the Accountant would be whole-time Officers attached to the P. W. D., and their total pay and allowances as given below would be in the neighbourhood of Rs.14,000/- per annum -

Pay -

Class II Accounts Officer.	...	Rs.600
Accountant.	...	Rs.250
Peon.	...	Rs. 22

Allowances -

Pensionary and leave allowances.	...	Rs. 60
House rent allowance.	...	Rs.100
Travelling allowance.	...	Rs.150
		Rs.1,182 x 12
Annual cost.		Rs.14,184

4. As there are at present 65 Companies to be audited, the average amount to be paid by each Company would be Rs.218/-.

5. It is suggested that the proportionate charge to be paid be allocated to the Companies in accordance with the time taken for the audit, as the large Companies could afford to pay more than the average and the smaller Companies would thus not be overburdened with the cost of the Govt. audit. The smaller Companies are at present paying in the neighbourhood of Rs.300/- per annum for audit purposes.

6.....

6. The A. G. states that, should his Accounts Officer require any advice or help in any of his work, he would gladly render the same.

Sd/-
Electrical Engineer to Govt.

P. W. D.
Sec'y

Submitted with ref. to the notes on pp.9-16 ante.

2. The point at issue is whether the annual examn. and audit of the electrical undertakings in this Province shd. be entrusted to the A. G.,Bombay or Govt. shd. have an Accounts Officer for this purpose under its control. The opinion recorded by the A.G. on this point will be found on pp.13-15 ante. In view of the remarks of the El. Engr. thereon it is for consideration whether Govt. shd. have the Accounts Officer, with the staff mentioned by the El. Engr. under its control.

3. The estimate of the cost of the Accounts Officer and the staff framed by the El. Engr. is on the low side. The services of the Accounts Officer and the Accountant will have to be requisitioned from the A.G. It will not always be possible to have these officers on the rates of pay mentioned by the El. Engr. It is therefore necy. to take into account the av: cost of the scales of pay sanctioned for these officers and on that basis the estimate of the cost will amount to Rs.23,400/- as shown below :-

		Av.cost p.m.
Accounts Officer (Rs.350-50-1,400)		
Pay	Rs.827	
Leave & Pension contribution.	281	1,108
Accountant (Rs.220-20-500)		
Pay	371	
Leave & pension contribution.	102	473
Peon. ...		22

Allowances...

		Av.cost p.m.
Allowances.		
Compensatory allowances.		150
Travelling allowance.		150
Contingencies.		50
		1,953
		x 12
Annual cost.	...	23,436
	or say	23,400

If this cost is distributed equally over the 65 Coys. each would have to pay Rs.360/-. The El.Engr. reports that the smaller Coys. are at present paying in the neighbourhood of 300 per annum for audit purposes and he suggests that the annual cost to Govt. of the Accounts Officer and his staff shd. be recovered from the Coys. concerned in accordance with the time taken for audit so that the smaller Coys. would not be overburdened with the cost of Govt. audit. The suggestion of the El.Engr. may be agreed ~~xx~~ to.

4. It will be necy. to consult the F.D. before the case is submitted to Govt. for orders.

Id/-
17/9/38. Thro'. M. Br.

It would appear that even at the increased cost suggested in the O.N. such a Scheme would be advisable and feasible. I understand the El. Engr. to Govt. based his estimate on figures given him by ~~him~~ the A.G.

In any case I think that audit carried at on this way would be best satisfactory and it could be done at a reasonable cost to the Coys.

Id/-
20/9

I agree that the better way would be to entrust the work to A.G. and he may be asked to consult the Auditor General.

The figures in O.N. are based on pays of officers.....

A. G.'s Office.

In continuation of my u.o.r. No.954, dt. 26-10-1938 reg: the proposal made by Govt. that I shd. undertake the audit of the accounts of certain electric concerns on their behalf, I have since heard from the Auditor General approving of the proposal. In my u.o.r. No.586, dt. 5-8-1938, it was suggested to Govt. that the smaller companies shd. be charged Rs.250/- each and that the larger ten companies Rs.1,000/- each, so as to cover the cost of audit which was then calculated at about Rs.25,000; as with the position then existing, an addnl. class II officer was requ. for the work. As a result of certain re-adjustments of work in my office on account of curtailment of expenditure, it has been found possible to entrust the Examiner, Outside Audit, with this work, in addn. to his other duties, and the cost of audit has consequently come down to about Rs.17,000/-. I, therefore, consider that it would suffice if the smaller companies are charged an audit fee of Rs.200 and the bigger Rs.750, or if Govt. prefer Rs.1,000 for the biggest companies and Rs.500 for the medium sized companies. These rates may be fixed for the present subject to revision after three years. If Govt. approve of these suggestions, I shall be grateful for the issue of early orders on the subject.

Sd/- P.R.Rao
Accountant General.

U.O.R. to Govt., P.W.D.
No.O.A. 1007 Bombay, the Novr. 9, 1938.

Submitted.....

P. W. D.
WE

Submitted.

2. The Auditor General approves of the proposal to entrust the annual examination and audit of the electrical undertakings in this Province to the A. G., Bombay.

3. As regards the audit fees, the A. G., Bombay, considers that it would suffice if the smaller Companies are charged an audit fee of Rs.200 & the bigger Rs.750 or if Govt. prefer Rs.1,000 for the biggest Coys, and Rs.500 for the medium sized Coys. He further suggests that these rates may be fixed for the present subject to revision after 3 years. In his letter within the El. Engr. to Govt. has reported that there are at present about 65 Coys. to be audited and that the smaller Coys. are paying in the neighbourhood of Rs.300 per annum for audit purposes. The scale of fees proposed by the A. G., Bombay, at 'A' seems therefore reasonable and may be approved.

It would however be necy. to lay down the criteria to decide the classification of the Coys. into the two categories viz. "small" and "big". The El. Engr. to Govt. may be requested u.o. to suggest that criteria, which may perhaps be on the capital basis, and to furnish the list of Coys. falling under the different categories.

Id/-
14-11-38

Thro'. M.Dr.

Id/-
15/11/38.

The El. Engr. to Govt. may see for remarks and suggestion.

Id/-
15/11

Id/-
18/11

U.O. to El. Engr. to Govt., dt. 21/11

List.....

List showing the names of Supply Companies, the amount of capital invested and the fees proposed to be charged.

Sr. No.	Name of Supply Company.	The year end to which the capital invested relates.	Capital invested.	Fees proposed to be charged	Remarks.
1	2	3	4	5	6
			Rs. As. P.	Rs.	
1.	The Bombay El. Supply & Tramways Co.,Ltd.	31-12-1936	4,10,00,000- 0- 0	750	
2.	The Tata Hydro El.Power Supply Coy.,Ltd.	30- 6-1936	4,14,03,900- 0- 0	750	
3.	The Andhra Valley Power Supply Coy.,Ltd.	30- 6-1937	3,89,22,000- 0- 0	750	
4.	" Tata Power Coy.,Ltd.	-do-	6,30,51,649- 7- 7	750	
5.	" Ahmedabad Ely.Coy.,Ltd.	30- 9-1936	61,99,760- 0- 0	750	
6.	" Surat Ely.Coy.,Ltd.	31-12-1936	13,81,250- 0- 0	750	
7.	" Poona Electric Supply Coy.,Ltd.	-do-	18,25,000- 0- 0	750	
8.	" Godhra Ely.Coy.,Ltd.	31- 3-1938	10,41,108- 0- 0	750	
9.	" Bombay Suburban Elect. Supply Coy.,Ltd.	31- 3-1937	23,04,460- 0- 0	750	
10.	" Sholapur Spinning & Weaving Coy.,Ltd.	31- 3-1938	6,15,717-11- 1	250	
11.	" Nasik Deolali Elec. Supply Coy.,Ltd.	31- 3-1936	7,00,000- 0- 0	250	
12.	" Bijapur Elec.Supply Coy.,Ltd.	31- 3-1937	1,40,192- 2-10	250	
13.	" Amalgamated Ely.Coy (Belgaum) Ltd. (Belgaum Branch).	-do-	7,39,583- 5- 4	250	
14.	" Hubli Elec.Supply Coy.,Ltd.	-do-	5,16,650- 0- 0	250	
15.	" Broach Elec.Supply & Development Corporation Ltd.	31-12-1936	6,97,000- 0- 0	250	
16.	" Viramgam Elec.Supply Coy.,Ltd.	31- 3-1937	2,39,138-14- 6	250	
17.	" Karad Elec. -do-	31- 3-1938	1,00,000- 0- 0	250	
18.	" Thana Elec. -do-	31- 3-1937	2,00,000- 0- 0	250	
19.	" Malegaon Ely.Co.,Ltd.	-do-	2,31,318- 7- 7	250	
20.	" Bhusawal -do-	-do-	1,98,785-11- 3	250	
21.	" Nadiad Elec.Supply Coy.,Ltd.	-do-	3,02,507- 6- 1	250	
22.	" Dhulia -do-	31- 3-1938	2,63,200- 0- 0	250	
				10,000	

23.....

1	2	3	4 Rs. As. P.	5 Rs.	6
23.	The Jalgaon Elec. Supply Coy.,Ltd.	31- 3-1938	4, 94,660- 0- 0	250	
24.	* Amalgamated Elec. Coy.(Belgaum) Ltd. (Sulsar Branch).	31- 3-1937	3,22,916-10- 8	250	
25.	* Ahmednagar Elec. Supply Coy.K Ltd.	-do-	2,29,590- 0- 0	250	
26.	* Amalgamated Elecy. Coy.(Belgaum) Ltd. (Shiwandi Branch).	-do-	1,87,500- 0- 0	250	
27.	* Satara Elec.Supply Coy.,Ltd.	31-12-1937	1,62,000- 0- 0	250	
28.	* Lonavala-Khandala Elec.Supply Co., Ltd.	30- 6-1936	1,29,940- 0-0	250	
29.	* Kalyan Elec. -do-	31- 3-1937	1,40,000- 0- 0	250	
30.	* General Engineering Corporation Ltd.(Barsi).	-do-	1,21,176- 8-10	250	
31.	* Dharwar Elec.Supply Coy.,Ltd.	-do-	1,55,385- 0- 0	250	
32.	* Nander Elec. -do-	31- 3-1938	1,08,520- 0-0	250	
33.	M/s.Manvi Bros. (Gadag License).	31- 3-1937	2,73,772- 8- 5	250	
34.	The Anand Elec.Supply Coy.,Ltd.	31- 3-1938	1,02,325- 0- 0	250	
35.	* Panvel Taluka Elecl Development Co.Ltd.	30- 9-1937	95,425- 0- 0	250	
36.	* Amalner Elec.Supply Coy.,Ltd.	31- 3-1937	1,43,760- 0- 0	250	
37.	* Sangamner -do-	31- 3-1938	72,822-13- 0	250	
38.	Mr.R.R.Karlekar (Elec.Supply at Ilkal).	31- 3-1937	29,134-12- 2	250	
39.	The Yeola Elec. Supply Coy.,Ltd.	-do-	75,150- 0- 0	250	
40.	* Bassein Elec. -do-	31- 3-1938	99,995- 0- 0	250	
41.	* Pandharpur -do-	31- 3-1937	77,257- 0- 0	250	
42.	* Chalisgaon Elecy. Coy.,Ltd.	-do-	70,134-13- 4	250	
43.	* Nandurbar Elec. Supply Coy.,Ltd.	31- 3-1938	62,064-15- 3	250	
44.	M/s.Bhatt Deshpande Co.(Elec.supply at Sinnar).	-do-	38,358- 3- 0	250	
				15,500	

45.....

1	2	3	4 Rs. As. P.	5 Rs.	6
45.	The Manmad Elec.Supply Coy.,Ltd.	31- 3-1938	38,620- 0- 0	~~15,500~~ 250	
46.	" Baramati -do-	31- 3-1937	61,300- 0- 0	250	
47.	" Matheran -do-	31- 3-1937	1,58,335-7- 9	250	
48.	" Panchgani -do- Coy.,Panchgani.			250	
49.	-do- - Wai.			250	
50.	M/s.Nadkarni & Sons (Ratnagiri License).			250	
51.	" Manvi Bros.(Byadgi License).			250	
52.	--do-- (Ranebennur License).			250	
53.	" Chopda Elec.Supply Coy.,Ltd.			250	Accounts not avail-able.
54.	Mr.H.P.Thopte (Junnar Kha License).			250	
55.	" D.S.Damania (Udvada-Wapi License).			250	
56.	M/s.Oka Bros.& Thopte Co.(Mahad License).			250	
57.	Mr.J.N.Bhagwat (Talegaon License).			250	
58.	M/s.Pandit & Coy. (Igatpuri License).			250	
59.	Mr.N.D.Nerurkar(Elec. Supply at Haveri).			250	
60.	The Nippani Ely.Co.			250	
61.	The Bagalkot Elec. Supply Coy.			250	
62.	Mr.Kaikobad Cowasjee Dinshaw, Mr.S.C.Petit & Sir Jamshetjee Jeejee bhoy,Baronet sanction holders for M'shwar.			250	
63.	The Kapadwanj Elec. Supply Coy.			250	
64.	M/s.Shroff & Co. (Elec.supply at Dohad).			250	
				20,500	

65.....

1	2	3	4	5	6
			Rs.	Rs.	
				20,500	
65.	M/s.Bhagwati & Coy. (sanction for supply to Mulji Jetha Cloth Market, Bombay).	31-3-1937	11,729	28 100	As the sanction is proposed to be revoked in 1941 and as the capital invested is very small a fee of Rs.100/- only may be charged.
66.	The Ahmedabad Elecy. Coy.,Ltd.(The A'bad Power Elec. License).				No separate accounts kept. The capital is merged in that against item 5 above.
67.	The Jubilee Elec.Works Sangli(supply to Willingdon College & Sir Wanless Sanitorium in Kupwad Village).				The supply is made to two institutions by agreement. The Jubilee Elec.Works may be exempted from submission of accounts.
68.	The Tata Hydro Elec. Power Supply Co.,Ltd. (The Khopoli Elec. License).				No separate accounts are kept. The capital is merged in that against item 2 above.
		Total.	20,600		

Sd/-
Electrical Engr. to Govt.

Below U.O.N.No.2581/36/25592, dt. the 21-11-1938, from Govt. in the P. W. D.

No.LA 31/3092 of 1938
Bombay, 15th Decr. 1938.

Returned, with compliments.

2. It is suggested that the Supply Companies who have invested capital including the loan capital of Rs.10,00,000 shd. be classified as "Large Companies" and those below ten lakhs of rupees as "Small Companies." In my opinion, a fee of Rs.750/- in the case of "large companies" and Rs.250/- instead of Rs.200/- in the case of "small companies" will be suitable. A list showing the names of the Supply Companies, the amount of capital invested, and the fees proposed to be charged is appended.

Sd/-
Electrical Engr. to Govt.

Submitted....

P. W. D.

Submitted with ref. to the Dy. Secy.'s note dt. the 15-11-1938.

Id/-
19/12/38. Thro. M. E.

2. The El. Engr. suggests that the Supply Coys. who have invested capital including the loan capital of Rs.10,00,000 shd. be classified as 'Large Companies' and those below ten lakhs of rupees as 'small companies' and that a fee of Rs.750/- in the case of former and Rs.250/- in the case of later will be suitable. It is for orders whether the El. Engr.'s proposals may be appd. If so the A. G. & the F. D.may see the ppapers u.o. before submission.

3. It may be stated in this con. that the Talegaon El. License refd. to at serial No.57 of the list submitted by the El. Engr. to Govt. has since been revoked. In the case of Pandharpur, Panchgani & Mulji Jetha Cloth Market (Srl.Nos.41,46 & 65 of the list respectively) the provisions of clause II of the schedule to the I.E.Act do not apply and it will not therefore be possible to enforce the recovery of the fee from them. The sanction holders for Pandharpur & Panchgani have however applied for regular licenses in lieu of the sanctions at present held by them and their applns. are at present under consideration. The sanction for Mulji Jetha Cloth Market can also be revoked by Govt. in April 1941, if reqd. In any case, the total amount of the fees which will be recovered from the Supply Coys., exclusive of the Coys. mention-ed above,will more than cover the cost of audit, viz. Rs.17,000/- estimated by the A. G.

Id/-
6/1/39.

Since....

Since the fees recovered on the scales recommended by the El. Engr. to Govt. more than cover the cost of audit, appln. reasonable, the proposals may be accepted.

Id/-
7/1

I agree.

Id/-
10/1

U.O. to A. G. & F.D., dt. 12/1.

A. G.'s Office.

Seen.

Id/-
13/1

U.O.R. to Govt., F.D.
No.O.A. 1140, Bombay, the Jany. 16, 1939.

F. D.

Submitted with ref. to this Deptt. notes at page 23 ante.

2. We may agree to the P.W.D. proposals made in the notes above.

Id/-
17/1/39

Id/-
20/1

Id/-
17/1/39

Id/-
21/1

Id/-
18/1/39.

U.O.R. to P. W. D., dt. 21-1-39.

A.G.'s Office.

Will the Secy. in the P. W. D. kindly refer to my unofficial reply No.O.A.1007, dt. 9-11-1938 reg: the proposal to undertake the audit of the accounts of certain electric concerns on behalf of Govt.?

I.....

I shd. be glad to have early orders of Govt., as the preparation of the programme of inspections for the next year has now to be taken up and orders obtained for the necy. staff arrangements.

When communicating the orders, the following informn. may also kindly be furnished :-

(i) The names and addresses of the Companies the accounts of which are to be test-audited, with the dates of accounts fm from which test audit is to commence in respect of each concern.

(ii) In respect of each concern, the place at which the accounts are maintained and will be available for audit.

(iii) Any directions reg: the conduct of audit that Govt. may wish to give.

(iv) Audit fees to be levied in each case.

Sd/-
Deputy Accountant General.

U.O.R. to Govt., P.W.D.
No.O.A.1202, Bombay, Febry. 11, 1939.

(M.B.) Submitted with ref. to the notes on pp. 41-42 ante.

2. The necy. draft orders entrusting to the A.G., Bombay, the work of examining and auditing the annual statt. of accounts of electric supply undertakings in this Province are put up for appl.

3. With regard to the A.G.'s u.o.r. dated the 11-2-1939, a statt. showing the names and addresses of the electrical concerns the accounts of which shd. be audited, the year of accounts from which the audit shd. commence and the audit fee to be levied in each case is put up. The licensees and sanction holders concerned are being asked to intimate to the A.G., Bombay, the place at which the accts. are maintained and will be available for audit, as this informn. is not available in this office. There are no spl.

instructions..

instructions to be issued to the A. G. reg: the conduct of audit. Attention in this con. is however invited to para. 20 of the report of the Ely. Advisory Committee in which the Committee has suggested certain points on which the auditor shd. be reqd. to report. The Committee's suggestions have been embodied in the draft G. R. put up.

4. Out of the 68 electrical concerns shown in the list submitted by the El. Engr. to Govt. vide pp. 31-37; the following 10 have been excluded from the statt. put up for the reasons stated :-

The Talegaon El. License has been revoked with effect from the 20-12-1938.

In the case of Ratnagiri, Chopda & Ranebennur, the schemes are not yet functioning. When they begin to function, the orders reg: the audit of accounts will be issued.

In the case of sanctions for Mulji Jetha Market, Pandharpur & Panchgani, the provisions of Sec.11 of the Act and Clause II of the Schedule to the Act do not apply. Separate orders may be issued in these cases later. } A

The A'bad Power El. License, the Khopoli El. License and the sanction for the supply of electrical energy to the Willingdon College and Sir Wanless Sanatorium have been excluded for the reasons stated by the El.Engr. to Govt. against items 66,67 & 68 of the list on p.37 ante.

The statt. put up thus includes 58 concerns, the audit of which may be entrusted to the A.G. for the present.

5.....

5. There is no uniformity in procedure followed by the Supply Coys. re: dates upto which the accounts are made up. Most of the Coys. make up their accounts upto ~~31st~~ 31st March each year, while some Coys. make up their accounts upto end of June, Sept. or Decr. each year. Last year Mr. Das Gupta examined the accounts of some 35 Coys. mostly for the year 1936-37. In the remaining cases, he could not undertake the work. The audit by the A. G. shd. now commence from subsequent financial year in each case. In some cases, however, the Coys. have already submitted their accounts for the year ending the 31-3-38 audited by their own auditors. It does not seem desirable to get the accounts in these cases audited again by the A.G. and make the Coys. pay twice over for the work. In these cases, the statts. of accounts for the year ending 31-3-38 may be accepted and the audit by the A.G. shd. commence from the year ending the 31-3-39. Similarly, in cases where the Coys. have started supply in recent months, the audit by the A. G. shd. also commence from the year ending 31-3-39.

The Bl. Engr. to Govt.& the A. G. may see the pps. u.o. before submission.

Id/-
3-3-39
4.

Id/-
7/3

Thro'. E. Br.

Id/-
6/3/39

Statement.....

Sr. No.	Title of the license.	Name and address of the licensee or sanction holder.	Year of accounts from which the audit by the A.G. should be commenced.	Audit fee to be charged to the licensee or sanction holder.
1	2	3	4	5
				Rs.
1.	The Bombay El. License,1905.	The Bombay Elec.Supply & Tramways Coy.,Ltd., Electric House, Fort, Bombay.	Year ending 31-12-1937	750
2.	The Bombay (Hydro-Electric) License, 1907.	The Tata Hydro-Electric Power Supply Coy.,Ltd.,Agents, M/s. Tata Hydro Electric Agencies Ltd., Bombay House, Bruce Street, Fort, Bombay.	" " 30- 6-1938	750
3.	The A'bad City Muny.& Dt.Local Board Elec.License, 1911.	The A'bad Elcy.Coy.,Ltd.,Agents, M/s.Killick Nixon & Coy., Home Street, Fort,Bombay.	" " 30- 9-1938	750
4.	The Poona Elec.License, 1917.	The Poona Elec.Supply Coy.,Ltd.,Managing Agents, The United Eastern Agencies,Ltd.,Bombay House, 24, Bruce St., Fort, Bombay.	" " 31-12-1937	750
5.	The Surat City Muny.& Dist.Local Board Elec. License, 1918.	The Surat Elecy.Co.,Ltd.,Agents, M/s.Killick Nixon & Coy., Home St., Fort, Bombay.	" " 31-12-1938	750
6.	The Andhra Valley (Hydro-Elec.) License, 1919.	The Andhra Valley Power Supply Coy.,Ltd.,Agents,M/s. Tata Hydro Elec.Agencies, Ltd.,Bombay House, Bruce St., Fort, Bombay.	" " 30- 6-1938	750
7.	The Nila Mula Valley (-do-), 1921.	The Tata Power Co.,Ltd.,Agents, The Tata Hydro-Elec. Agencies, Ltd.,Bombay House, Bruce St.,Fort,Bombay.	" " -do-	750
8.	The Sholapur Elec.License,1921.	The Sholapur Spg.& Wg.Co.,Ltd.,Standard Bldg., Hornby Road,Bombay.	" " 31- 3-1939	250
9.	The Broach El. License, 1922.	The Broach El. Supply & Dev.Corpn.,Ltd.,Agents, The United Eastern Agencies, Ltd.,Bombay House,24 Bruce, St., Fort,Bombay.	" " 31-12-1937	250
10.	The Godhra El. License, 1922.	The Godhra Elecy.Co.,Ltd.,Lal Bungalow, Shahpur, Ahmedabad.	" " 31- 3-1939	750

11...

1	2	3	4	5
				Rs.
11.	The Rander El.License, 1924.	The Rander El.Supply Coy.,Ltd.,Lal Baug,Rander(Dist. Surat).	Year ending 31- 3-1939	250
12.	The Hubli -do-	The Hubli Elecy. Co.,Ltd., Hubli.	" " -do-	250
13.	The Bombay Suburban El. License, 1926.	The Bombay Suburban El. Supply Ltd.,Agents, M/s.Killick Nixon & Co., Home Street, Fort,Bombay.	" " 31- 3-1938	750
14.	The Bijapur El. License, 1926.	The Bijapur El. Supply Coy., Bijapur.	" " 31- 3-1939	250
15.	The Dharwar -do-	The Dharwar -do- Dharwar.	" " -do-	250
16.	The Thana El.License,1927.	The Thana El.Supply Co.,Ltd.,Kishore Bldg.,523 Kalbadevi Rd. (Opp. Edward Theatre),Bombay.	" " -do-	250
17.	The Jalgaon El.License, 1928.	The Jalgaon El.Supply Co.,Ltd., 17-B, Elphinstone Circle, Fort,Bombay.	" " -do-	250
18.	The Dhulia -do-	The Dhulia El. Supply Coy.,Ltd., 50-56, Custom House Road, Fort, Bombay.	" " -do-	250
19.	The Kalyan El.License, 1929.	The Kalyan El.Supply Co.,Ltd.,At Govind Wadi, Kalyan.	" " 31- 3-1938	250
20.	The Lonavla-Khandala El. License, 1929.	The Lonavla-Khandala El.Supply Co.,Ltd.,91, Apollo St.,Fort, Bombay.	" " 30- 6-1938	250
21.	The Nadiad El.License, 1929.	The Nadiad El.Supply Co.,Ltd., 91,Apollo St., Fort, Bombay.	" " 31- 3-1939	250
22.	The Panvel Taluka El. License,1930.	The Panvel Taluka El.Dev. Co.,Ltd.,91,Apollo St.,Fort,Bombay.	" " 30- 9-1938	250
23.	The Nasik-Deolali El. License,1930.	The Nasik-Deolali El.Supply Co.,Ltd.,Managing Agents, The United Eastern Agencies,Ltd.,Bombay House, 24,Bruce St.,Fort, Bombay.	" " 31-12-1937	250

24.....

1	2	3	4	5 Rs.
24.	The A'nagar El.License, 1931.	The A'nagar El.Supply Coy.,Ltd.,Ahmednagar.	Year ending 31-3-1938	250
25.	The Amalner -do-	The Amalner El.Supply Co.,Ltd.,24, Bombay House, Bruce St.,Fort,B'bay.	" " -do-	250
26.	The Belgaum El.License, 1932.	The Amalgamated Elecy.Co.(Belgaum),Ltd.,17-B, Elphinstone Circle, Fort, Bombay.	" " -do-	250
27.	The Baramati -do-	The Baramati El.Supply Co.,Ltd.,Baramati(Dist.Poona).	" " -do-	250
28.	The Bulsar -do-	The Amalgamated Elecy.Co.,Ltd.(Bulsar Branch),17-B,Elphinstone Circle, Fort, Bombay.	" " -do-	250
29.	The Bagalkot -do-	The Bagalkot El. Supply Co.,Bagalkot.	" " -do-	250
30.	Sanction for El.Supply at Yeola, 1933.	The Yeola El. Supply Co.,Ltd.,15, Forbes St., Fort, Bombay.	" " -do-	250
31.	The Kapadwanj El. License, 1933.	Mr.U.A.Bakerbhai, C/o The Kapadwanj Elecy.Co.,Ltd.,Power House, Kapadwanj.	" " -do-	250
32.	The Barsi El.License, 1933.	The Genl.Engrg.Corpn.Ltd.,91, Apollo St., Fort,Bombay.	" " 31- 3-1939	250
33.	The Bhusawal E -do-	The Bhusawal Elecy.Co.,Ltd., 17-B, Elphinstone Circle, Bombay.	" " 31- 3-1938	250
34.	Sanction for Elec.supply at Sangamner, 1933.	Narayan Rajanna Penta,Esq.,C/o The Sangamner Elec.Supply Co.Ltd., Station Rd., A'nagar.	" " 31- 3-1939	250
35.	The Viramgam El.License, 1933.	The Viramgam El.Supply Co.,Ltd.,Viramgam(Kathiawar).	" " 31-12-1938	250
36.	The Satara -do-	The Satara El. Supply Co.,Ltd.,43, Bhavani Peth, Satara.	" " -do-	250
37.	The Malegaon -do-	The Malegaon Elecy.Co.,Ltd.,17-B, Elphinstone Circle,Bombay.	" " 31- 3-1938	250
38.	The Karad -do-	The Karad El. Supply Co.,Ltd.,Karad(Dist. Satara).	" " 31- 3-1939	250

39...

1	2	3	4	5
				Rs.
39.	The Matheran El. License, 1934.	The Matheran El. Supply Co., Ltd., 91, Apollo St., Fort, Bombay.	Year ending 31- 3-1939	250
40.	Sanction for El. supply at Nipani, 1934.	M/s. Baria & Javeri, C/o The Nipani Elecy. Co., 17-B, Elphinstone Circle, Fort, Bombay.	" " 31- 3-1938	250
41.	Sx --do-- at Haveri 1934.	Mr. N. D. Nerurkar, 350, Thalakwadi, Belgaum.	" " -do-	250
42.	--do-- at Ilkal, 1935.	R.R.Karlekar, Esq., C/o The Ilkal Elecy. Co., Ilkal.	" " -do-	250
43.	The Chalisgaon El. License, 1935.	The Chalisgaon Elecy. Co., 17-B, Elphinstone Circle, Bombay.	" " -do-	250
44.	The Nandurbar -do-	The Nandurbar El. Supply Co. Ltd., Bombay House, Bruce St., Fort, Bombay.	" " 31- 3-1939	250
45.	Sanction for El. supply at Sinnar, 1935.	M/s. Bhatt, Deshpande & Co., Sinnar (Dist. Nasik).	" " 31- 3-1939	250
46.	--do-- at Dohad, 1936.	M/s. Shroff & Co., C/o The Consolidated El. Agencies Ltd., 17-B, Elphinstone Circle, Bombay.	" " -do-	250
47.	The Gadag El. License, 1936.	M/s. Manvi Bros., Gadag.	" " 31- 3-1938	250
48.	The Anand --do--	The Anand El. Supply Co., Ltd., Managing Agents, M/s. J. B. Manekji & Co., 91, Apollo St., Fort, Bombay.	" " 31- 3-1939	250
49.	The Bassein --do--	The Bassein Elecy. Co., Ltd., Union Bank Bldg., 76-80, Apollo St., Fort, Bombay.	" " -do-	250
50.	The Manmad --do--	The Manmad El. Supply Co., Ltd., 15, Forbes St., Fort, Bombay.	" " -do-	250
51.	The Bhiwandi --do--	The M Amalgamated Elecy. Co. (Belgaum) Ltd., 17-B, Elphinstone Circle, Fort, Bombay.	" " 31- 3-1938	250

52.....

1	2	3	4	5
				Rs.
52.	The Wai El.License, 1937.	The Panchgani El.Supply Co.,Ltd., 96, Duncan Road, Byculla, Bombay.	Year ending 31- 3-1939	250
53.	The Byadgi --do--	Messrs. Manvi Bros., Gadag.	" " -do-	250
54.	The Junnar --do--	Mr.N.P.Thopate, C/o Bhor El. Supply Co.,Bhor.	" " -do-	250
55.	The Udwada Wapi --do--	Mr.Dinshaw Sorabji Damania, C/o M/s.Reiyamand Engrg. Coy., Central Bank Bldg., Fort, Bombay.	" " -do-	250
56.	The Igatpuri --do--	Mr. M.S.Pandit, C/o M/s. Pandit & Co., 15, Forbes St., Fort, Bombay.	" " -do-	250
57.	The Mahad --do--	M/s. Oka Bros. & Thopate Co.,Mahad, Dist. Kolaba.	" " --do-	250
58.	Sanction for El.supply at M'war, 1938.	Kaikobad Cowasji Dinshaw, Esq., Sorabjee C. Patit, Esq., Sir Jamsetji Jejeebhoy, Bart, Petit Bldg., 359, Hornby Road, Bombay.	" " 31- 3-1939	250

4.
DDD.
30/4/56.

No.2581/36 M.

P. W. D.,
B.C., 29th April 1939.

K Br

See also G L to licensees No. ACP 3051/K dated 13/6/51 Idl - 15/7/51.

To

The Elecl. Licensees & sanction holders in the Province of Bombay (vide statement put up).

Sub:- Audit of the annual statement of accounts.

.....

Dear Sir/s,

I am directed to refer to G. L. No.2409/36-M, dt. the 7-11-38 on the subject mentioned above and to state that Govt. have decided under clause II(a) of the Schedule to the I.E.Act, 1910, that the annual statt. of accounts of your undertaking shall, before being rendered to Govt., be examined and audited by the A.G.,Bombay and that a fee of Rs. _____ shall be paid by you on demand to the A.G.,Bombay, for the audit work in question. The fee payable by you will be subject to revision after three years.

2. As reqd. by clause II(b) of the Schedule to the Act, you should afford to the A.G.,Bombay, his assistants and clerks, access to all such books and documents relating to your undertaking as are necy. for the purposes of the audit and shd., when reqd., furnish to them all vouchers and such informn. and explanations as are ~~awak~~ requisite for that purpose and afford to them all facilities for the proper execution of their duty.

3. Three copies of the statt. of acctts. of your undertaking for the year ending _____ made up in the forms set forth in Annexure V to the I.E. Rules, 1937, together with the statt. of technical data, shd. be forwarded to the A.G.,Bombay, and one copy to the El. Engr. to Govt. direct within one month from the date of this letter. before the 1st July/October 1939. The accounts for the subsequent years shd. be likewise forwarded within six months from the date up-to which the accounts are made up. In forwarding the

statt.

statt. of accounts to the A.G., Bombay, you shd. intimate to that officer the place at which the acctts. are maintained and will be available for audit. It is requested that in Col.3 of statt. IX the informn. reg: Kelowatt-house sold by special contract shd. be given in two separate sub-columns as shown below

By special contract.

For lighting purposes:	For power purposes.
3(a)	3(b)

Yours faithfully,

Copy forwarded with compliments to -

the A.G., Bombay (with a statt. form of technl. data) and
the El. Engr. to Govt.,

for informn. with ref. to G.R. No.2581/36, dt. the ~~1~~ 12-4-1939.

Id/-
3-3-39
4

Id/-
7/2

Id/-
7/3

No.2581/36 M. P. W. D.,
B.C., 25th April 1939.

To

M/s.A.F.Fergusson & Co.,
Chartered Accountants, Allahabad Bank Bldg.,
Apollo St., Bombay.

Sub:- Audit of the annual statt. of acctts. of elec. supply undertakings.

.....

Dear Sirs,

In continuation of G.L.No.363/36-M, dt. the 14-12-1938, I am directed to state that Govt. have decided under Clause II(a) of the Schedule to the I.E.Act, 1910 that the annual statt. of accounts of

the.....

the elec. supply undertakings in the Province of Bombay shall in future be examined and audited by the A.G., Bombay, before they are rendered to Govt. The orders issued in G.L.No.M.12093, dt. the 13-12-1917 are therefore hereby cancelled, so far as this Govt. is concerned.

Yours faithfully,

Id/-
3-3-39

Id/-
7/3

Id/-
7/3

Examn. and audit of the accounts of electric supply undertakings in the Province of Bombay; Orders re: the -.

Govt. of Bombay,
P.W.D.,
Reso.No.2581/36.
E.C., March 1939.

Letter from the El. Engr. to Govt. No.L.A.31/827, dt. the 11-6-1938, as under :-

(Enter)

Read memo. from the A.G., Bombay No.586, dt. 5-8-1938.

Read memo. from the El.Engr. to Govt. No.L.A. 31/1900, dt. the 7-9-1938.

Read memo. from the A.G., Bombay, No.OA.1007, dt.the 9-11-1938.

Read memo. from the El.Engr. to Govt., No.L.A. 31/3092, dt. the 15-12-1938.

Read memo. from the A.G., Bombay, No.OA.1202, dt. the 11-2-1939.

RESO.....

RESO.:- In pursuance of the powers conferred by clause II(a) of the Schedule to the I.E.Act,1910, and in supersession of all previous orders in this behalf, the Govt. of Bombay is pleased to direct that the annual statt. of accounts of the elec. undertakings mentioned in the accompanying statt. shall, before being rendered to Govt. under Sec. 11 of the Act, be examined and audited by the A G., Bombay. The year of the accounts from which the audit shd. commence in respect of each concern and the audit fee which shd. be recovered in each case from the licensee or sanction holder concerned are shown in columns 4 & 5 of the statt. The fees will be subject to revision after three years.

2. The licensees and sanction holders concerned shd. be asked to furnish three copies of their annual statt. of accounts to the A.G.,Bombay and one copy to the El. Engr. to Govt. direct. After the audit is completed in each case, the A.G., shd. transmit one copy of the statt. of accounts with his report thereon to Govt.

The report should deal with the following points in particular :-

(a) Whether the A.G. has satisfied himself that only those items which properly belong to the capital account have been debited thereto and that nothing has been charged to revenue account which shd. properly be debited to the capital account.

(b) Whether in his opinion, the rates for energy charged to the consumers are reasonable and not capable of appreciable reduction. The reasons for arriving at his conclusions shd. be explained with reference to the revenue, profits and appropriations made from the

revenue.....

revenue to the various reserve funds.

By order of the Govr. of Bombay,

To

The F.D.
The Comrs.of Ins.
All the Dist. Magistrates.
The El.Engr.to Govt.
The A.G., B'bay.
The Elect.Licensees & sanction holders (by letter).

Id/-
3-3-39
4

Id/-
7/3

Id/-
7/3

Urgent.

U.O. to the El. Engr. to Govt. & the A.G., dt. 8-3-1939.

Below U.O.R. No.2581/36, dt. the 8-3-1939, from Govt. in the P. W. D.

No.LA.31/4066 of 1939.
Bombay, 15th March 1939.

Returned, with compliments. The examination and audit of accounts shd. be carried out by the A. G.,Bombay, in accordance with the terms contained in para. 20 of the report of the Elect. Advisory Committee, copy of which is enclosed. The reports of the A.G.,Bombay, shd. be framed on the lines of those submitted by Mr.Das Gupta; two copies of his reports are enclosed. It is suggested that the draft Resolution on pages 61 & 62 be modified accordingly.

Sd/-
El. Engr. to Govt.

Through

The Accountant General,
Bombay.

A. G.'s Office.

Returned to the P.W.D. with the following remarks:

Draft Reso. on pages 61-62 of the U.O.file.

I suggest that the last sentence of para. 2 shd. be omitted. The words "examined and audited" used.....

used in clause II(a) of the Schedule to the Indian Elecy. Act, 1910, are comprehensive enough; even if the points mentioned in this sentence are not included in the Reso., the A. G. will have the power under the Schedule to the Act to examine the accounts in the manner suggested. Their incorporation in the Resolution might conceivably be construed by the Govs. as restricting the scope of audit and inspection by the A.G. Further, as these instructions are mainly intended for the guidance of audit, I think, it would be better if they are communicated to the A G. through a separate letter merely stating that the A.G. shd. examine inter alia during his audit and inspection -

(a) whether expenditure charged to capital and revenue account respectively have been correctly so charged;

(b) whether the rates for energy charged to the consumers are reasonable and not excessive;

and that he should bring to the notice of Govt. any points in which he is not fully satisfied, bearing in mind the interests of the consumer.

In para. 2 of the draft Resol. (pages 61-62 of the file) and para. 3 of the draft letter (at pages 57-58 ibid) two copies of the statt. of accounts are read. to be sent to the A.G. It is suggested that three copies may be read. to be sent.

Fi. Secy.'s note (P.W.D.) dt. 15-3-1939.-

I think the form of the ex report might very well be left to the A.G.

Sd/-
Accountant General.

U.O.No. to Govt. P.W.D.
No.U.A.127, Bombay, the March 20, 1939.

Office.....

OFFICE OF THE ELECTRICAL ENGINEER TO GOVT.,
P. W. D. Offices, Church Gate Street,
Bombay, 20th March 1939.

In reply please quote without fail No.L.A.31/4164
of 1939.

From

The El. Engr. to Govt.,
P. W. D.,Bombay.

To.

The Secy. to Govt.,
P. W. D.,Bombay.

Sub:- Annual statt. of accounts of the electrical undertakings.

.....

Sir,

I have the honour to bring to the notice of Govt. that column 3 of the statt. IX submitted by the Supply Coys. with their annual accounts gives only the total quantity of energy sold by spl. contract. As it is essential that the distribution of this quantity between "lighting purposes" and "power purposes" shd. be given in the column, it is ~~requ~~ requested that Govt. may be pleased to advise all the Electric Supply Companies to submit the inform. in future in two separate sub-columns as stated below :-

By Special Contract.

For lighting purposes.	For power purpose.
3(a)	3(b)

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-
El. Engr. to Govt.

Submitted.....

(M.B.) Submitted with S.No.7311.

2. In view of the remarks made by the A.G., the last sentense of para. 2 of the draft G.R. on p.62 ante may be omitted and the instructions for the guidance of audit, on the lines suggested by the A.G., may be communicated to him by a separate memo. A revised draft G.R. and a draft memo. to the A.G. are put up for appl. The suggestion of the A.G. that the Supply Coys. shd. be requ. to send three copies of the statt. of accounts instead of two has been duly attended to in the drafts. In view of the El. Engr.'s letter dt. the 20-3-39, the necy. addn. has been made to the draft G.L. to the licensees on p.57 ante. The El. Engr. to Govt. may see the pps. u.c. again before submission.

Yes. Id/- 25/3

Id/-
24-3-39.

Id/-
27/3

No.2581/36-M.

P. W. D.,
B.C., 28th April 1939.

MEMO.

Sub:- Exam. and audit of the accounts of electric supply undertakings in the Province of Bombay.

.....

With ref. to the orders issued in G.R.No.2581/36, dt. the ~~12~~ 12-4-1939, the A.G., B'bay, is informed, with compliments, that he shd. examine inter alia during his audit and inspection.

(a) whether expdre. charged to capital & revenue account respectively have been correctly so charged; and

(b) whether the rates for energy charged to the consumers are reasonable and not excessive.

The A.G. shd. also bring to the notice of Govt. any points on which he is not fully satisfied, bearing in

mind.....

mind the interests of the consumers.

By order of the Govr. of Bombay,

Copy forwarded, with compliments, to the El. Engr. to Govt., for information.

Id/-
24-3-39

Id/-
27/3

Examn. and audit of the accounts of Electric Supply undertakings in the Province of Bombay: Orders regarding the -.

For modification of these orders vide G.R.No. 2581/36 of 26-10-42.

Govt. of Bombay.
P. W. D.
Reso.No.2581/36.
Bombay Castle, 12th April 1939.

Letter from the El. Engr. to Govt., No.LA.31/827, dt. the 11th June 1938, as under :-

"I have the honour to request a ref. to Govt. Order, P. W. D., No.12495, dt. the 21-12-1917, reg: the examn. and audit of certain Supply Companies in the Province of Bombay by M/s. A.F.Ferguson & Coy., and the terms of the order. With regard to the remaining Supply Companies, Govt. have so far accepted the audit of the respective Supply Companies' Auditors.

"2. In view of the many discrepancies which have been brought to light in the audit of the Supply Companies under Govt. Reso., P.W.D., No.1986/36, dt. 20-12-1937, by Mr. Das Gupta, I specially request that Govt. will be pleased to arrange for the appointment of an Accounts Officer of the Indian Audit & Accounts Service, Class I, to carry out the annual examn. and audit of the Electric Supply undertakings for which licenses and sanctions have been granted in the Bombay Province. At the present time, there are 67 Companies which will require to be audited annually, and Govt. are empowered under Clause II of the Schedule to the Indian Elecy. Act, 1910, to make a charge for the examn. and audit of the Supply Companies' accounts, which should amply pay for the services of the Accounts Officer in question."

Read Memorandum from the Accountant General, B'bay, No.586, dt. the 5-8-1938.

Read Memorandum from the El. Engr. to Govt., No.LA.31/1900, dt. the 7-9-1938.

Read Memorandum from the A.G., Bombay, No.OA/1007, dt. the 9-11-1938.

Read Memorandum from the El. Engr. to Govt., No.LA.31/3092, dt. the 15-12-1938.

Read Memoranda from the A.G., Bombay, Nos.OA/1202 & 1271, dt. the 11-2-1939 & 20-3-1939 respectively.

Read letter from the El. Engr. to Govt., No.LA. ~~31/42~~ 31/4164, dt. the 20-3-1939.

RESOLUTION:- In pursuance of the powers conferred by clause II(a) of the Schedule to the Indian Elecy. Act, 1910, and in supersession of all previous orders in this behalf, the Govt. of Bombay is pleased to direct that the annual statt. of accounts of the electrical undertakings mentioned in the accompanying statt. shall, before being rendered to Govt. under Section 11 of the Act, be examined and audited by the A.G., Bombay. The year of the accounts from which the audit shd. commence in respect of each concern and the audit fee which shd. be recovered in each case from the licensee or sanction-holder concerned are shown in columns 4 and 5 of the statt. The fees will be subject to revision after three years.

2.....

2. The licensees and sanction-holders concerned should be asked to furnish three copies of their annual statement of accounts to the Accountant General, Bombay, and one copy m to the El. Engr. to Govt. direct. After the audit is completed in each case, the A. G. should transmit one copy of the statt. of accounts with his report thereon to Govt.

By order of the Governor of Bombay,

Sd/- R.H.Hammett,
25-4
Deputy Secretary to Government.

To

The F. D.
The Commrs. of Dns.
All Dist. Magistrates.
The El. Engr. to Govt.
The A.G.,Bombay.
The Elecl. Licensees and sanction-holders (by letter).

No. of 1939.

Copy forwarded for information and guidance to -

Accompaniments to Govt. Reso., P.W.D., No.2581/36, dt. the 12-4-1939.

Sr. No.	Title of the license.	Name and address of the licensee or sanction-holder.	Year of accounts from which the audit by the Accountant General shd. be commenced.	Audit fee to be charged to the licensee or sanction-holder.
1	2	3	4	5
				Rs.
1.	The B'bay Elec. License,1905.	The Bombay El.Supply & Tramways Coy.,Ltd.,Elec. House, Fort, Bombay.	Year ending 31-12-1937.	750
2.	The B'bay(Hydro-Elec.) License, 1907.	The Tata Hydro-Elec.Power Supply Coy.Ltd.,Agents, M/s.Tata Hydro-Elec. Agencies,Ltd.,Bombay House, Bruce St., Fort,B'bay.	-do- 30th June 1938.	750
3.	The A'bad City Muny.& Dist. Local Brd. El.License,1911.	The A'bad Elcy.Coy.,Ltd., Agents,M/s.Killick Nixon & Coy.,Home St.,Fort, Bombay.	-do- 30th Septr.1938.	750
4.	The Poona Elec. License,1917.	The Poona El.Supply Co.,Ltd. Managing Agents,The United Eastern Agencies Ltd.,B'bay House,24, Bruce St.,Fort, Bombay.	-do- 31st Decr.1937.	750
5.	The Surat City Muny.& Dist. Local Brd. Elec. License,1918.	The Surat Elecy.Co.,Ltd. Agents,M/s.Killick Nixon & Co.,Home St.,Fort,B'bay.	-do- xdmx 31st Decr. 1938.	750

6.....

1	2	3	4	5
				Rs.
6.	The Andhra Valley (Hydro-Elec.) License,1919.	The Andhra Valley Power Supply Coy.,Ltd.,Agents, M/s. Tata Hydro-Elec. Agencies,Ltd.,B'bay House, Bruce,St.,Fort, Bombay.	Year ending 30th June 1938.	750
7.	The Mula Mula Valley (Hydro-Elec.) License,1921.	The Tata Power Co.,Ltd., Agents,The Tata Hydro Elec.Agencies,Ltd.B'bay House, Bruce St.,Fort, Bombay.	-do- -do-	750
8.	The Sholapur Elec. License,1921.	The Sholapur Spg.& Weaving Coy.,Ltd.,Standard Bldg.,Hornby Rd.,B'bay.	-do- 31st March 1939.	250
9.	The Broach Elec. License,1922.	The Broach Elec.Supply & Dev.Corpn.,Ltd.,Agents, The United Eastern Agencies,Ltd.,Bombay House, 24, Bruce St., Fort, Bombay.	-do- 31st Decr.1937.	250
10.	The Godhra Elec. -do-	The Godhra Elecy.Coy., Ltd.,Lal Bungalow, Shahpur, A'bad.	-do- 31st March 1939.	750
11.	The Rander -do- 1924.	The Rander Elec.Supply Coy.,Ltd.,Lal Baug, Rander (Dist. Surat).	-do- -do-	250
12.	The Hubli -do-	The Hubli Elecy.Coy., Ltd., Hubli.	-do- -do-	250
13.	The B'bay Suburban Elec.License,1926.	The B'bay Suburban Elec. Supply Ltd.,Agents,M/s. Killick Nixon & Coy., Home St.,Fort, B'bay.	-do- 31st March 1938.	750
14.	The Bijapur Elec. -do-	The Bijapur Elec.Supply Coy.,Bijapur.	-do- 31st March 1939.	250
15.	The Dharwar -do-	The Dharwar -do- Coy.,Ltd.,Dharwar.	-do- -do-	250
16.	The Thana -do- 1927.	The Thana Electric Supply Coy.,Ltd.,Kishore Bldg., 523, Kalbadevi Rd.(Opp. Edward Theatre),Bombay.	-do- -do-	250
17.	The Jalgaon -do- 1928.	The Jalgaon Elec.Supply Co.,Ltd.,17-B, Elphinstone Circle, Fort, Bombay.	-do- -do-	250
18.	The Dhulia -do-	The Dhulia Electric Supply Coy.,Ltd.,50-56, Custom House Road, Fort, Bombay.	-do- -do-	250
19.	The Kalyan Elec. -do- 1929.	The Kalyan Elec.Supply Coy.,Ltd.,Govind Wadi, Kalyan.	-do- 31st March 1938.	250
20.	The Lonavla-Khandalla Elec. License,1929.	The Lonavla-Khandalla El. Supply Co.,Ltd.,91,Apollo St.,Fort, Bombay.	-do- 30th June 1938.	250
21.	The Nadiad Elec. & -do-	The Nadiad Elec.Supply Coy.,Ltd.,91,Apollo St., Fort, Bombay.	-do- 31st March 1939.	250

22...

1	2	3	4	5
				Rs.
22.	The Panvel Talu -ka Elec. License,1930.	The Panvel Taluka Elec.Dev.Co., Ltd.,91,Apollo St.,Fort,B'bay.	Year ending 30th Septr. 1938.	250
23.	The Nasik-Deolali Elec. License,1930.	The Nasik-Deolali Elec.Supply Co.,Ltd.,Managing Agents, The United Eastern Agencies Ltd., Bombay House,24,Bruce Street, Fort,Bombay.	-do- 31st Decr.1937	250
24.	The A'nagar Elec.License, 1931.	The A'nagar Elec.Supply Coy., Ltd.,Ahmednagar.	-do- 31st March 1938.	250
25.	The Amalner -do-	The Amalner Elec.Supply Coy., Ltd.,24, Bombay House, Bruce St., Fort, Bombay.	-do- -do-	250
26.	The Belgaum Elec.License, 1932.	The Amalgamated Elecy.(Belgaum), Ltd.,17-B, Elphinstone Circle, Fort, Bombay.	-do- -do-	250
27.	The Baramati -do-	The Baramati Elec.Supply Coy., Ltd., Baramati (Dist. Poona).	-do- -do-	250
28.	The Bulsar -do-	The Amalgamated Elecy.Coy.,Ltd., (Bulsar Branch),17-B, Elphinstone Circle, Fort,Bombay.	-do- -do-	250
29.	The Bagalkot -do-	The Bagalkot Elec.Supply Coy., Bagalkot.	-do- -do-	250
30.	Sanction for Elec.Supply at Yeola,1933.	The Yeola Elec.Supply Coy.,Ltd., 15,Forbes St., Fort, Bombay.	-do- -do-	250
31.	The Kapadwanj Elec.License, 1933.	Mr.U.A.Bakerbhai,C/o The Kapad-wanj Elecy.Coy.,Ltd., Power House, Kapadwanj.	-do- -do-	250
32.	The Barsi Elec. -do-	The General Engrg.Corpn.,Ltd., 91, Apollo St., Fort, Bombay.	-do- 31st March 1939.	250
33.	The Bhusawal -do-	The Bhusawal Elecy.Co.,Ltd., 17-B,Elphinstone Circle,B'bay.	-do- 31st March 1938.	250
34.	Sanction for Elec.supply at Sangamner,1933.	Narayan Rajanna Penta, Esq.,C/o The Sangamner Elec. Supply Coy.,Ltd.,Station Rd.,A'nagar.	-do- 31st March 1939.	250
35.	The Viramgam Elec.License, 1933.	The Viramgam Elec.Supply Coy., Ltd.,Viramgam (Kathiawar).	-do- 31st Decr.1938	250
36.	The Satara -do-	The Satara Elec.Supply Coy., Ltd.,43, Bhavani Peth, Satara.	-do- -do-	250
37.	The Malegaon -do-	The Malegaon Elecy.Coy.,Ltd., 17-B, Elphinstone Circle,B'bay.	-do- 31st March 1938.	250
38.	The Karad -do-	The Karad Elec.Supply Coy.,Ltd. Karad (Satara).	-do- 31st March 1939.	250
39.	The Matheran Elec.License, 1934.	The Matheran Elec.Supply Coy., Ltd.,91, Apollo St.,Fort, Bombay.	-do -do-	250
40.	Sanction for Elec.supply at Nipani,1934.	M/s.Baria & Javeri,C/o The Nipani Elecy.Coy.,17-B, Elphin-stone Circle,Fort, Bombay.	-do- 31st March 1938	250

41.....

1	2	3	4	5
				Rs.
41.	Sanction for elec.supply at Haveri, 1934.	Mr.N.D.Nerurkar, 350, Thalakwadi, Belgaum.	Year ending 31st March 1938.	250
42.	--do- at Ilkal, 1935.	R.R.Karlekar,Esq.,C/o The Ilkal Elecy.Coy.,Ilkal.	-do- -do-	250
43.	The Chalisgaon Elec.License, 1935.	The Chalisgaon Elecy.Coy.,17-B, Elphinstone Circle, Bombay.	-do- -do-	250
44.	The Nandurbar -do-	The Nandurbar Elec.Supply Coy., Ltd.,Bombay House, Bruce St., Fort, Bombay.	-do- 31st March 1939.	250
45.	Sanction for elec.supply at Sinnar, 1935.	M/s.Bhatt, Deshpande & Coy., Sinnar (Dist. Nasik).	-do- -do-	250
46.	-do- at Dohad, 1936.	M/s.Shroff & Coy.,~~xxx~~ C/o The Consolidated Elec.Agencies Ltd., 17-B, Elphinstone Circle, Bombay.	-do- -do-	250
47.	The Gadag Elec. License,1936.	M/s. Manvi Bros., Gadag.	-do- 31st March 1938.	250
48.	The Anand -do-	The Anand Elec.Supply Coy.,Ltd. Managing Agents M/s.J.B. Manekji & Coy.,91, Apollo St., Fort, Bombay.	-do- 31st March 1939.	250
49.	The Bassein -do-	The Bassein Elecy.Coy.,Ltd., Union Bank Bldg.,76-80, Apollo St., Fort,Bombay.	-do- -do-	250
50.	The Manmad -do-	The Manmad Elec.Supply Coy., Ltd.15,Forebes St.,Fort, Bombay.	-do- -do-	250
51.	The Bhiwandi -do-	The Amalgamated Elecy.Coy., (Belgaum) Ltd.,2 17-B,Elphinstone Circle, Fort, Bombay.	-do- 31st March 1938.	250
52.	The Wai Elec. License,1937.	The Panchgani Elec.Supply Co., Ltd.,26, Duncan Rd.,Byculla, Bombay.	-do- 31st March 1939.	250
53.	The Byadgi -do-	M/s. Manvi Bros., Gadag.	-do- -do-	250
54.	The Junnar -do-	Mr.N.P.Thopate,C/o Bhor Elec. Supply Coy.,Bhor.	-do- -do-	250
55.	The Udwada Wapi -do-	Mr. Dinshaw Sorabji Damania, C/o M/s.Reiyamand Engrg. Coy., Central Bank Bldg.,Fort,B'bay.	-do- -do-	250
56.	The Igatpuri -do-	Mr.M.S.Pandit,C/o M/s.Pandit & Co., 15, Forbes St.,Fort,B'bay.	-do- -do-	250
57.	The Mahad -do-	M/s.Oka Bros.& Thopate Coy., Mahad, Dist. Kolaba.	-do- -do-	250
58.	Sanction for elec.supply at Mahableshwar,1938.	Kaikobad Cowasji Dinshaw,Esq., Sorabjee C.Petit,Esq.,Sir Jamshetji Jejeebhoy,Bart,Petit Bldg.,359, Hornby Rd.,Bombay.	-do- -do-	250

(M. B.) Submitted.

2. The O. M. on pp. 75-78 having been issued, the pps. are resubmitted with ref. to the portion marked 'A' of the office note dt. the 4-3-39 on p.46 ante.

3. As stated in the O. M. refd. to above, in the case of sanctions for Kulji Jetha Cloth Market, Pandharpur & Panchgani, the provisions of Sec. 11 of the Act & Clause II of the Schedule to the Act do not apply. The sanction holders in these cases are not therefore bound to submit regular statts. of accounts, nor to pay any audit fee in respect thereof. They are at present submitting a statt. of financial & techni. details of their undertaking in a form aprd. by Govt. The sanction holders for Pandharpur & Panchgani have, however, applied for the conversion of their sanctions into regular licenses. When the licenses are granted in these cases, they will be reqd. to submit regular statts. of accounts to Govt. In the case of Kulji Jetha Cloth Market, the sanction can be revoked in 1941. In the circumstances, the present arrangements may be allowed to continue & the sanction holders may be asked to submit details of their undertaking in the prescribed form for 1937-38 and 1938-39 as soon as ~~xxxxxx~~ possible. The El. Engr. to Govt. may see U.O. first.

Id/-
24-5-39.

Id/-
24/5

U.O. to the El. Engr. to Govt., dt. 25-5-39.

Below U.O.R. No.2581/36, dt. the 25-5-1939, from Govt. in the P. W. D.

No.L.A.31/680 of 1939.
Bombay, 26th May 1939.

Seen and returned, with compliments. I agree with the view expressed in the Secty. Office note.

Sd/-
El. Engr. to Govt.

Submitted.....

Submitted with the secy. draft letter for appl.

Id/-
2-6-39.x

Id/-
7/6

No.2581/36 M.

P. W. D.,
B.C., 3-6-1939.

To

(1) M/s. Bhagvati & Co.,
278, Hornby Rd.,
Fort, Bombay.
(2) C. P. Uplap, Esqr.,
C/o Pandharpur El. Supply Co.,
Pandharpur.
(3) The Panchgani El. Supply Co.,Ltd.,
96, Duncan Rd., Byculla, Bombay.

Dear Sir/s,

(1) El. supply to the Hulji Jetha Cloth Market.
(2) El. supply at Pandharpur.
(3) El. supply at Panchgani.

I am directed to invite ref. to C. L. No.1966/36 M, dt. the 20-1-1938, and to request that the details of your undertaking for the years 1937-38 & 1938-39 in the form forwarded therewith shd. be submitted in duplicate to Govt. as soon as possible.

Yours faithfully,

Id/-
2-6-39.

Id/-
7/6

No.C.A.538.

Bombay, 20th Octr.1939.

From

The A. C. (C.A.D.),Bombay.

To

The Secy.to Govt.,
P. W. D., Bombay.

Sub:- Accounts of Elecy.Concerns.

.....

Sir,

I have the honour to invite a/s ref. to para. 3 of Govt. Circular Letter, P. W. D.,

No.....

No.2581/36-M, dt. 29-4-1939 and to request you to furnish me with a copy of the orders under which the submission of the statt. of Techni. Data refd. to therein has been prescribed. Some of the El. Concerns have not furnished the statt. in question and in asking them to submit such statts. a ref. to the Govt. orders prescribing them appears to be necy.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-
19-10-39
Examiner, Outside Audit.

M.B.

Submitted.

2. The old records on the subject have been gone through but it appears that no general orders of the nature refd. to by the A.G. have been issued by Govt. The statt. regt the techni. & financial data was framed by the late El. Adviser to the G. of I. in con. with the publication of the List of Electric Undertakings in India which he was compiling. The then Supply Coys. were requested to furnish the inform. for transmission to the El. Adviser to the G. of I. On the abolition of the post of the El. Adviser in 1921, the statt. of techni. data was continued to be furnished by the El. Supply Coys. With xx the grant of each subsequent license, the licensee was requested to furnish the techni. data in the usual statt. form along with the statts. of accounts of the undertaking - vide for example para. 5 of G.R. No.9720/27, dt. the 8-9-36. These pps. may perhaps be shown u.o. to the A.G. for inform. Before doing so, the El. Engr. to Govt. may see u.o. for remarks if any.

Id/-
2-12-39.

Id/-
4-12

U.O. to the El. Engr. to Govt., dt. 4-12-39.

No.....

No.O.A.723 to 728. Bombay, the 1st Decr.1939.

From

The A. G.(O.A.D.),
Bombay.

To

(1) The Amalgamated Elecy.(Belgaum),Ltd.,
Bombay.
(Belgaum, Bhiwandi & Bulsar Licenses).
(2) The Yeola Elec. Supply Coy.,Ltd.,Yeola.
(3) The Bhusawal Elecy.Company,Ltd.,Bombay.
(4) M/s. Baria & Javeri & Co.,
C/o The Nipani Elec.Supply Coy.,Bombay.
(5) Mr. N. D. Nerurkar (Haveri License),
350 Thalakwadi, Belgaum.
(6) The Chalisgeon Elec. Coy., Bombay.

Sub:- Accounts for the year 1937-38.

.....

Gentlemen,

I have the honour to invite a ref. to para. 3 of Govt. Cir. Letter No.2581/36 M, dt. 29-4-1939, wherein a time limit has been prescribed for the submission of the accounts of your license and to state that though this time-limit has long been ~~xxx~~ exceeded the accounts of your license for 1937-38 have not yet been recd. in this office. The accounts may be sent early.

This delay in submission of your accounts is being brought to the notice of Govt.

I have the honour to be,
Gentlemen,
Your most obedient servant,

(Sd/ K.V.Sreekanteswaran,
Examiner, Outside Audit.

No.O.A.729. 1st Decr. 1939.

Copy forwarded to the Secy. to Govt., P.W. D., Bombay, for information.

Sd/-
Examiner, Outside Audit.

No.....

No.O.A.730 to 741.
Bombay, the 1st Decr.1939.

From

The A. C. (O.A.D.),Bombay.

To

(1) The Amalgamated Elecy.(Belgaum) Ltd., Bombay (Belgaum,Bhiwandi & Sulsar Licenses).
(2) The Yeola Elec.Supply Coy.,Ltd.,Yeola.
(3) The Bhusawal Elecy. Coy.,Ltd.,Bombay.
(4) The Sangamner Elec.Supply Coy.,Ltd., Station Rd., A'nagar.
(5) The Malegaon Elecy. Coy.,Ltd., Bombay.
(6) Mr.N.D.Nerurkar (Navsri License), 350 Thalakwadi, Belgaum.
(7) Mr.R.R.Karlekar, C/o The Ilkal Elecy. Coy.,Ilkal.
(8) The Chalisgaon Elecy. Coy., Bombay.
(9) M/s. Shroff & Coy., C/o The Consolidated Elec. Agencies, Ltd., Bombay.
(10) The Mamnad Elec. Supply Coy.,Ltd.,Bombay.
(11) Mr. Dinshaw Sorabji Damania, C/o M/s. Reiyamand Engrg. Co.,Bombay.
(12) M/s. Cks Bros. & Thopate Co., Mahad.

Sub:- Accounts for the year 1938-39.

.....

Gentlemen,

I have the honour to invite a ref. to para. 3 of Govt. Circular Letter No.2581/36 M, dt. 29-4-1939 wherein a time limit has been prescribed for the submission of the accounts of your license and to state that though this limit has long been exceeded, the accounts of your license for the year 1938-39 has not yet been recd. in this office. The accounts may be sent early.

This delay in the submission of your accounts is being brought to the notice of Govt.

I have the honour to be,
Gentlemen,
Your most obedient servant,

Sd/- K.V.Sreekanteswaran,
Examiner, Outside Audit.

No.....

No.O.A. 742 Decr., 1st 1939.

Copy forwarded to the Secy. to Govt., P. W. D., for information.

Sd/-
30-11-39
Examiner, Outside Audit.

(M.B.).

Submitted with S.No.28638.

2. No action is called for on these communications. They may be filed with the main case which is under U.O.R. to the El. Engr. to Govt.

Id/-
6-12-39.

Id/-
7-12

Below U.O.R. No.2581/36, dt. the 4-12-1939 from Govt. in the P. W. D..

No.L.A.31/3314. Bombay, 16th Decr. 1939.

Seen and returned with compliments.

2. With a view to regularise matters, I propose that the following addnl. clause be provided in the new licenses to be granted hereafter and request approval for same;-

"The licensee shall submit annually before the 1st Octr., the accounts of the undertaking made up to the 31st March of the same year in the forms set forth in Annexure V to the Indian Elecy. Rules 1937 together with a statt. showing the technl. & financial data in the form prescribed by Govt."

Sd/-
El. Engr. to Govt.

Submitted.....

(M.B.)

Submitted.

2. As proposed in the O. M., dt. the 2-12-1939, the papers may now be shown U.O. to the A. G., Bombay, for inform.

3. The proposal made by the El. Engr. to Govt. in para. 2 of his remarks on the reverse may be appd. and he may be informed accordingly on return of the pps. from the A. G.

Id/-
20-12-39.

Id/-
20-12

U.O. to the A. G., Bombay, dt. 21-12-39.

A. G.'s Office.

Seen and returned.

It may be considered whether a similar clause may not be inserted in some of the important sanctions granted under Sec. 26 of the Act also.

Sd/-
23-12-39
Examiner, Outside Audit.

U.O.R. to Govt., P.W.D.
No.O.A.860, Bombay, the Decr.,23rd 1939.

M.B.

Submitted.

2. The proposal made by the El. Engr. to Govt. in his U.O.R. dt. the 16-12-39 may now be appd., as per draft put up.

3. With regard to the suggestion made by the Examiner, Outside Audit, that the addnl. clause proposed by the El. Engr. to Govt. may be inserted in some of the important sanctions granted under section 26 of the Act also, it may be stated that Govt.

has discontinued the grant of sanctions under Sec. 28 of the Act for ordinary town supplies and it insists upon regular licenses being obtained in each case. The sanctions under Sec. 28 already granted are also being converted into regular licenses and the addnl. clause now proposed by the El. Engr. to Govt. will be inserted therein. In the circumstances, no action is called for on the A.C.'s suggestion. The El. Engr. may however see u.c. before the issue of the draft.

Id/-
4-1-40

Id/-
4-1

No.2581/36 M. P. W. D.,
B.C.,16 Jany. 1940.

Sub:- Electric Licenses, Provision of addnl. clause re: submission of accounts.

.....

The undersigned presents compliments to the El. Engr. to Govt. and with ref. to his No.L.A.31/3314, dt. the 16-12-1939, is directed to inform him that Govt. approves of the addnl. clause reg: the submission of accounts proposed by him for inclusion in the new licenses to be granted hereafter.

By order of the G. of B.

Copy forwarded, with compliments, to the A. C., Bombay, for inform. with ref. to his No.C.A.860, dt. the 23-12-1939.

Id/-
4-1-40. Id/-
4-1

U.C. to the El. Engr.to Govt., dt. 5-1-40.

Below.....

Below U.O.R. No.2581/36, dt. the 5-1-1940, from Govt. in the P. W. D.

No.LA.31/3558 of 1940
Bombay, 13th Jany. 1940.

Returned, with compliments. I agree with the office note (page 97).

Sd/-
El. Engr. to Govt.

(M.B.).

Submitted.

2. The draft C.M. on p.99 ante may now issue. After issue, para. 3 of the O. N. dt. the 4-1-40 may be shown u.o. to the A.G., Bombay for inform. with ref. to his u.o.r. dt. the 23-12-1939.

Id/-
15-1-40

Id/-
15-1

Id/-
16/1

U.O. to the A.G.,Bombay, dt. 20-1-40.

A.G.'s Office.

Returned with compliments.

Sd/-
23-1-40.
Examiner, Outside Audit.

U.O.R. to Govt.,P.W.D.
No.O.A.945, Bombay, the 23-1-1940.

Office of the El. Engr. to Govt.,
P.W.D. Offices, Church Gate St., Bombay.
17th Jany. 1940.

In reply please quote without fail No.LA.31/3605 of 1940.

From
The El. Engr. to Govt.,
P. W. D.,Bombay.

To
The Secy.to Govt.,P.W.D.,Bombay.

Sub:- Examn. and audit of accounts.

Sir,

With ref. to Govt. Resn.,P.W.D.,No.2581/36, dt...

dt. the 12-4-1939, I have the honour to request that the A.G.,Bombay, may please be requested to forward the copies of his audit reports on the Supply Companies' accounts in duplicate, so that one copy of the reports may be retained for ref. in ~~x~~ this office.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-
El. Engr. to Govt.

Below copy of letter from the El. Engr. to Govt. No.LA.31/3605,dt. the 17-1-1940.

No.2581/36-M. P. W. D.,
B.C., 20-1-1940.

Copy forwarded~~dh~~ with compliments to the A. G., Bombay, the request made by the El. Engr. to Govt. may kindly be complied with.

By order of the Govr. of Bombay,

Id/-
19-1-40.

Copy to the El. Engr. to Govt., for inforan.

Id/-
19/1/40

Id/-
19/1

J. B. Maneckji & Co.
Ref.No.32/40. Mubarak Manzil, Apollo St.,
Fort, Bombay.
19-1-1940

To
The Dy.Secy.to Govt. of Bombay,
P. W. D., Bombay.

Sir,

We have the honour to enquire from you whether the Licensee is bound to send statt. No.X(financial & technl.) when they are to sell the copies of statt. of Accounts under Sec.11 of the Indian Elecy. Act.

We have the honour to be,
Sir,
Your most obedient servants,
Sd/-J.B.Maneckji ~~&Co.~~

Submitted.....

(M.B.) Submitted.

2. The statt. of financial & techni. data refd. to by the Coy. is prepared for the inform. of Govt. only and it does not form part of the statt. of accounts prescribed under the I. E. Act, vide Annexure V to the I. E. Rules, 1937. A licensee is not therefore bound to supply this statt. while selling the copies of the accounts under Sec. 11 of the Act. The El. Engr. to Govt. may however see U.O.

Id/-
22-1-40.

Id/-
23-1

U.O. to the El. Engr. to Govt., dt. 23-1-40.

Below U.O.R. No.2581/36, dt. the 23-1-1940, from Govt. in the P. W. D.

No.EA.31/3694 of 1940.
Bombay, 25th Jany. 1940.

Seen and returned, with compliments. The licensee may be informed accordingly.

Sd/-
El. Engr. to Govt.

(M.B.)

Submitted with necy. draft for appl.

Id/-
27-1-40

Id/-
27-1

No.2581/36 M. P. W. D.,
B.C., 29th Jany. 1940.

To
M/s. J.B.Manekji & Coy.,
Mubarak Manzil, Apollo St.,
Fort, Bombay.

Dear Sirs,

Sttry Statts.of accounts under the I. E. Act, 1910.

....

With ref. to your letter No.32/40, dt. the 19-1-1940, I am directed to inform you that the statts/ of financial.....

financial & technl. data reqd. to by you is prepared for the informn. of Govt. only and it does not form part of the statts. of accounts prescribed under the Act, vide Annexure V to the I. E. Rules, 1937. A licensee is not therefore bound to supply this statt. while selling the copies of the accounts under Sec. 11 of the Act.

Yours faithfully,

Copy forwarded w. c. to the El. Engr. to Govt., for informn. with ref. to his No.LA.31/3694, dt. the 25-1-1940.

Id/-
27-1-40.

Id/-
27/1

No.O.A.35. Bombay, 11th April 1940.

From
The A. G., Bombay.

To
The Secy. to Govt.,
P. W. D., Bombay.

Sub:- Accounts of Elecy. Concerns.

.....

Sir,

I have the honour to invite a m ref. to this office letter No.O.A.538, dt. 20-10-1939 and subsequent reminder thereto, No.O.A.644, dt. 20-12-1939 on the subject indicated above, and to request the favour of an early reply.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-
Examiner, Outside Audit.

(M.B.).
Submitted.

2. With regard to the A.G.'s letter dt. the 20-10-39, the position has been explained in the O. M. dt. the 2-12-39, which was shown to the A. G. for

informn.....

inform., vide his references dt. the 23-12-39 & 23-1-40 on pps. 95 & 103 ante. This may be shown to the A. C., with ref. to his reminder overleaf.

Id/-
13-4-40

Id/-
19-4-40

U.O. to A. C., dt. 17-4-40.

A. C.'s Office.

Seen and returned with compliments.

2. From the exam. and audit of the accounts of the Elec. Supply Companies so far carried out by this office it is observed that the procedure followed by the various Coys. in preparing the Techni. & Financial Data statt. is not uniform. To avoid unnecy. controversy with the Coys. reg: these matters, I would suggest that items Nos.5 to 23 and 30 and 31 may altogether be deleted and the Coys. asked to furnish only the techni. inform. contained in the remaining items.

In view of the fact that a regular audit of the accounts of all Elec. Licensees has now been prescribed all important points relating to the financial position of the Coy. are to be considered by the Govt. auditors and the necy. financial data will be calculated by them direct from the accounts of the Coys. Also the financial results at present being shown in this statt. cannot be made the basis of an exam. of the reasonableness of rates as the figures of actual expdre. on some items, such as Managing Agents' remuneration, etc. cannot be accepted as normal.

Sd/-
29-4-40
Examiner, Outside Audit.

U.O.R. to Govt., P. W. D.
No.O.A.230/1-92, dt. 29-4-1940.

Below U.C.R. No.2541/36/9795, dt. the 6-5-1940 from Govt. in the P. W. D.

No.L.A.31/463 of 1940. B'bay, 8th may 1940.

Returned, with compliments.

2. The suggestion of the Examiner, Outside Audit, may be accepted, and all the Supply Coys. be asked to submit the informan. as per items 1 to 4, 24 to 29 and 32 and 33 of the form of Techni. Data, along with their annual accounts.

3. The Examiner, Outside Audit, may be requested to collect the informan. in respect of other items and to furnish the same in duplicate, along with his audit reports on the accounts of the Coys.

Sd/-
El. Engr. to Govt.

List of El. Licenses granted in the years 1939 & 1940.

Sr. No.	Name of the license.	Name and address of the licensee.
1	2	3
1.	The Palghar-Navli El. License, 1939.	Mr.K.V.Sane, 405, Narayan Peth, Poona 2.
2.	The Savda-Jaizpur -do-	The Savda-Jaizpur El.Supply Coy.,Ltd., 386, Vithalbhai Patel Rd.,B'bay No.4.
3.	The N'war El. License, 1940.	Mr.Jaikobad C. Dinshaw, Mr.Sorabjee C. Petit, Sir Jamsetjee Jeejeebhoy, Bart, Petit Bldg.,359, Hornby Rd.,Fort,Bombay.
4.	The Dahor-Umreth R -do-	Mr. B.D.Desai, Lalgir Chambers, Tamarind Lane, Fort, Bombay.
5.	The Sanand -do-	Mr.Ranchodlal C.Patel, C/o M/s.The International Elect. Equipment Coy.,Reed Road, A'bad.
6.	The Karwar -do-	Mr. M.J.Kalapesi, C/o The India General Engrg. Coy., 115, Cowasji Patel St., Fort, Bombay.
7.	The Haveri -do-	Mr.N. D. Nerurkar, Thalakwadi, Belgaum.
8.	The Penchgani -do-	The Penchgani El.Supply Coy.Ltd., 96, Duncan Rd., Byculla, Bombay.
9.	The Athani -do-	Mr. K. V. Sane, 405, Narayan Peth, Poona 2.

Submitted....

(M.B.).

Submitted.

2. Pl. see the remarks of the Examiner, Outside Audit, dt. the 29-4-40 in which he suggests that items Nos.5 to 23 and 30 and 31 of the statt. of Techni. & Financial data may be deleted and all the El. S. Coys. may be asked to furnish only the informn. reqd. by the remaining items. The Examiner proposes to collect the necy. financial data himself direct from the accounts of the Coys. The El. Engr. to Govt. recommends that the suggestion of the Examiner may be as accepted and all the Supply Coys. may be addressed accordingly. The necy. draft is put up for appl. The El Engr: may see U.O before submission.

3. Pl. see para. 4 of the O. N. dt. the 3-3-39. The Chopda & Ranebennur El. S. Schemes refd. to therein have since been completed. The orders re: the audit of accounts by the A.G., Bombay, in both the cases may now issue. The necy. draft is put up. The El. Engr. may see U.O. He may be requested to state from what year the audit shd. commence in both these cases.

4. In the case of all the licenses recently granted, as shown in the statt. on p.111, the necy. orders re: the audit of accounts by the A.G. have already been issued at the time of granting the licenses and no further action is necy. in the matter.

5. The audit fees prescribed in G.N. No.2581/ 32 36, dt. the 12-4-1939 are subject to revision after 3 years. It has however been separately decided to re-examine this question after 12 months' working. The question may be taken up after the issue of the drafts put up.

Id/-
24-5-40.

Id/-
24-5

No.....

No.2581/34 H. P. W. D.,
B.C., 5-6-1940.

To

All the Elecl. Licensees & Sanction holders
in the Province of Bombay
(vide statts. on pp.49-56 &111).

Sub:- Statt. of Techni. & Financial data.

.....

Dear Sir/s,

I am directed to state that from the examn. and the audit of the accounts of the El. Supply Coys. so far carried out by the A.G.,Bombay, it is observed that the procedure followed by the various coys. in preparing the statt. of techni. & financial data is not uniform. Govt. has therefore decided that in future the necy. financial data shd. be calculated by the A. G., Bombay, direct from the accounts of the Coys. I am accordingly to request that while submitting the statt. of techni. data along with the annual statts. of accounts of your undertaking, you shd. furnish only the inform. reqd. by items 1 to 4, 24 to 29 and 32 and 33 of the statt. in question.

D A. Nil

Yours faithfully,

Copy forwarded with compliments to -

the A.C.,Bombay, with ref. to his No.C.A.230/2-92, dt. the 29-4-40
and
the El. Engr. to Govt., with ref. to his No.L.A.37/463, dt. the 8-5-40.

2. The A.C., Bombay, is requested to collect the inform. in respect of the remaining items of the statt. in question and to furnish the same to Govt. in duplicate along with his audit report in each case.

Id/-
24-5-40

Id/-
24-5

.....

No..

No.2581/36 M.

P. W. D.,
B.C., 1st June 1940.

To

(1) The Managing Agents,
The Chopda El. S. Coy.,Ltd.
(2) S. A. Manvi, Esq.,
Licensee, Ranebennur El. License,1937,
Gadag.

Sub:- Audit of the annual statt.
of accounts.

.....

Dear Sirs/sir,

I am directed to state that Govt. has decided under clause II(a) of the Schedule to the I.E.Act, 1910, that the annual statt. of accounts of your undertaking shall, before being rendered to Govt., be examined and audited by the A.G., Bombay and that a fee of Rs.250 shall be paid by you on demand to the A.G.,Bombay, for the audit work in question.

2. As reqd. by clause II(b) of the Schedule to the Act, you shd. afford to the A.G.,Bombay, his assistants and clerks access to all such books and documents relating to your undertaking as are necy. for the purposes of the audit and shd., when reqd., furnish to them all vouchers and such inform. and explanations as are reqd. for that purpose and afford to them all facilities for the proper execution of their duty.

3. Three copies of the statt. of accounts of your undertaking for the period ending the 31-12-1940 made up in the forms set forth in Annexure V to the I.E.Rules, 1937, together with the statt. of techni. data shd. be forwarded in to the A.G., Bombay and one copy to the El. Engr. to Govt. direct before the 30-6-1941. The accounts for the subsequent years shd. be likewise forwarded within six months from the date upto which the accounts

are.....

are made up. In forwarding the statts. of accounts to the A.G.,Bombay,you shd. intimate to that officer the place at which the accounts are maintained and will be available for audit.

4. It is requested that in col. 3 of statt. IX, the inforan. re: kilowatt hours sold by spl. contract shd. be given in two separate sub-columns as shown below :-

By special contract.

For lighting purposes.	For power purposes.
3(a)	3(b)

D.A.Nil

Yours faithfully,

Copy forwarded, with compliments, to -

the A.G.,Bombay and
the El. Engr. to Govt.,

for inforan.

Id/-
24-5-40

Id/-
24-5

U.O. to El. Engr. to Govt., dt. 25-5-40.

Below u.o.r. No.2581/36, dt. the 25-5-1940, from Govt. in the P. W. D.

No.LA.31/726 of 1940.
Bombay, 27-5-1940.

Seen and returned, with compliments.

2. The licensees for Chopda & Raneberunur may be asked to submit the accounts of their undertaking for the period ending 31-12-1940,before the 30-6-1941.

Sd/-
El. Engr. to Govt.

(M.B.). Submitted.

2. The dates suggested by the El. Engr. to Govt. have been entered in para. 3 of the draft on p.117 ante....

ante.

3. The drafts on pp.115-118 ante may now issue. It is perhaps not necy. to submit the case to A.S.

Id/-
29-5-40

Id/-
30/5

Id/-
31-5

Id/-
28/5

No.2581/36-M. P. W. D.,
B.C.,5-6-1940

From

The Dy.Secy.to the Govt. of Bombay,
P. W. D.

To

All the Elecl. Licensees & Sanction holders in the Province of Bombay.

Sub:- Statt. of Teehnl/. & Financial data.

.....

Dear Sir/s,

I am directed to state that from the examn. and audit of the accounts of the El. Supply Coys. so far carried out by the Accountant General,B'bay, it is observed that the procedure followed by the various companies in preparing the statt. of teehnl. and financial data is not uniform. Govt. has therefore decided that in future the necy. financial data shd. be calculated by the A.G.,Bombay, direct from the accounts of the Coys. I am accordingly to request that while submitting the statt. of teehnl. data along with the annual statts. of accounts of your undertakings, you shd. furnish only the inform. reqd. by items 1 to 4, 23, 24 to 29 and 32 and 33 of the statt. in question.

Yours faithfully,

Sd/- H.H.Hammett,
6-6
Dy.Secy.to the Govt. of Bombay,
P. W. D.

D.A.- Nil.

Copy.....

Copy forwarded, with compliments to -

the A.G.,Bombay, with ref. to his No.C.A.230/2-92,dt. the 29-4-1940, and
the El. Engr. to Govt., with ref. to his No.L.A.31/463, dt. the 6-5-1940.

2. The A.G., Bombay, is requested to collect the inform. in respect of the remaining items of the statt. in question and to furnish the same to Govt. in triplicate along with its audit report in each case.

(N.D.)

Submitted.

2. The drafts on pps.115-116 ante having been issued, the papers are resubmitted with ref. to para. 5 of the O. N. dt. the 24-5-1940.

3. In G. R. No.2581/36, dt. the 12-4-39 orders have been issued re: the exam. and audit of the accounts of the El. Supply Coys. by the A. G.,Bombay. The G. R. prescribes the audit fee which shd. be recovered in each case and which fee would be subject to revision after 3 years. A number of El. Supply. Coys. have,however, protested against the audit fee being too high and it has been decided to re-examine this question after 12 months' working. In this connection attention is invited to Mr.Sule's note dt. the 27-5-1939 and the proceedings underlying it, copies put up slip A. If appd., these papers may be refd. u.o. to the A.G., Bombay, wk with a request to examine this question carefully and to state whether the audit fees hitherto fixed are capable of any reduction, having regard to the amount of work involved in each case and the cost of audit and if so, to what extent.

Id/-
19-6-40. Yes, the fees do seem high in the smaller Coys.

*with copies of notes from file 246 H/36.

*U.O. to A. G., dt. 22-6-40.

No.....

No.A/24/2858. Bombay, 11th June 1940

From

Killick Nixon & Co.,
Agents: The A'bad Elecy.Co.,Ltd.,
The Surat Elecy.Co.,Ltd.,
Bombay Suburban Elec.Supply Ltd.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay Castle.

Dear Sir,

Statt. of Techni. & Financial Data.

*****

We have to acknowledge the receipt of your three letters No.2581/36 M, dt. the 5th June in connection with the statt. of Techni. & Financial Data which accompanies the Annual Accounts submitted to Govt. We note that items 1 to 4, 24 to 29 and 32 and 33 of the statt. in question are to be submitted by this Coy. and that the A. G., Bombay, will compile the rest of the items in the statt.

2. We have however to request that Govt. will be pleased to provide us with details of the items which the A. G. will prepare in order that our records may be complete and also that we may be able to notify Govt. if any of the details so provided appear to us to be incorrect.

Yours faithfully,

For The A'bad Elecy. Coy., Ltd.
For The Surat Elecy. Coy., Ltd.
For Bombay Suburban Elec.Supply Ltd.
Per. Pro. Killick Nixon & Co.

Sd/-
Agents.

(N.B.). Submitted.

2. The main file on the subject is under D.O.L. to the A.C., Bombay. Its return may be awaited.

3. With ref. to para. 2 of the Coys.' letter overleaf, the El. Engr. to Govt. may be requested to advise whether there is any objection to the

details.....

details of the items to be compiled by the A. G., Bombay, being furnished to the Coys., as desired by them. He may be requested to return the pps. thro'. the A. G.

Id/-
24-6-40.

Id/-
24-6

U.O. to El. Engr. to Govt. & A. G., Bombay, dt. 25-6-40.

Below U.O.R. No.2581/36, dt. the 25-6-1940, from Govt. in the P. W. D.

No.L.31/1107 of 1940.
Bombay, 3rd July 1940.

Passed on, with compliments, to the A.G.,B'bay.

2. There is no objection to the inform. being furnished to the Coy.

Sd/-
El. Engr. to Govt.

A. G.'s Office.

In making the suggestion for the omission of certain items of the Financial Data statt. (vide u.o.r. No.O.A.230/2-92, dt. 29-4-1940), it was not my intention that my office shd. compile and furnish all the figures, now given by the coys., against these items. The figures which are relevant for a proper appreciation of the financial position and the working result of the undertaking will be given in the body of the audit report, which is furnished to Govt. in duplicate. A separate statt. of items 5 to 23 & 30 and 31 of Financial Data is not necy. It will not therefore be necy. to furnish any figures to the coys. unless there arises any dispute with them reg: the rates that shd. be charged by them.

Sd/- 9/7/40.
Examiner, Outside Audit.

U.O.R. to Govt., P.W.D.
No.O.A.230/2-439 of Bombay, the 9th July 1940. submitted.

(M.B.).

Submitted.

2. The main file, which has been refd. u.o. to the A. G., Bombay, on the 22-6-1940, is reqd. for the disposal of this case. Its return may be awaited.

Id/-
13-7-40

Id/-
15-7-40.

List of El. Supply Coys. refd. to in para. 3 of u.o. reply No.O.A.230/486, dt. 16-7-1940.

Sr. No.	Name of the Licensee.	Capital invested Share Capital plus Loan Capital.	Net profit for the last year for which accts. are available in this office.	Year ended.	Dividend declared
1	2	3	4	5	6
		Rs.	Rs.		
1.	The Baramati Elec. Supply Coy.,Ltd.	54,800	2,309	31- 3-1939	Nil
2.	The Kapadwanj Elecy. Coy.,Ltd.	60,095	(-) 1,155	31-10-1938	Nil
3.	The Yeola Elec. Supply Coy.,Ltd.	88,530	1,380	31- 3-1939	1½
4.	The Sangamner Elec. -do-	76,645	2,103	31- 3-1939	4½
5.	The Nipani Elecy. Coy.	88,141	3,089	-do-	Nil
6.	The Ilkal Elecy. Coy.,Ltd.	47,748	(-) 820	-do-	Nil
7.	The Nandurbar Elec. Supply Coy.,Ltd.	62,546	(-) 9,668	-do-	Nil
8.	Sanction for Elec. Supply at Sinnar, 1935.	52,823	8,447	-do-	Nil
9.	The Wai Elec. License,1937.	29,000	(-) 599	-do-	Nil
10.	The Junnar Elec. -do-	51,700	976	-do-	Nil
11.	The Udwada Vapi -do-	64,120	(-) 2,120	-do-	Nil
12.	The Mahad Elec. -do-	57,565	(-) 2,727	-do-	Nil

Returned.....

A. G.'s Office.

Returned with compliments.

2. The experience gained during the last 12 months is insufficient to justify a thorough re-exmn. of the position regarding the cost of these elecy. audits. A sufficiently regular cycle of work has not yet been established, and I am yet mmm unable to advise Govt. what the deptt. would cost on a permanent basis. It has, however, become clear that the original estimate of the time reqd. for these audits did not allow sufficiently for the work involved after the annual audit is completed and after the report on the d exmn. of the accounts is prepared.

3. I am however prepared to concede that in the case of the very small companies the audit fee at present charged is somewhat high. But any relief to to be given to them will have to be compensated for by an increase in the fees charged to the bigger companies. This will not be possible before 1942 as the fees originally fixed were stated by Govt. to be due for revision after 3 years from 1939. If Govt. considers that there are very urgent reasons for giving immediate relief to the smaller companies, I would suggest that the fees chargeable to coys. with a capital (share and loan) of less than a lakh be reduced from Rs.250 to Rs.150.

For facility of ref. a list of such coys. with details of their working has been prepared and attached. The total amount of fees to be decreased in this manner will amount amount to Rs.1,200/- only.

4. Probably all the new licenses granted after the issue of the P. W. D. Reso. No.2581/36, dt. 12-4-1939 will also fall under this category and if so

they....

they may also be charged only Rs.150/- per annum till their work expands sufficiently.

Sd/-
Accountant General.

U.O.R. to Govt., P.W.D.
No.C.A.230/486, Bombay, the 16-7-1940.

List of new Licenses granted after the issue of G.R. No.2581/36, dt. the 12-1-1939.

Title of the license.	Name of the licensee.
1. The Palghar-Navli El. License,1939.	Mr. Keshav V. Sane.
2. The M'war [illegible]Elec. -do-	M/s.Kaikobad C.Dinshaw Sorabji C.Petit & Sir Jamsetji Jeejeebhoy, Bart.
3. The Dakor-Umreth -do-	Mr. Balwantbhai D. Desai.
4. The Savda-Vaizpur -do-	The Savda-Vaizpur El.Supply Coy.,Ltd.
5. The Sanand El. -do-	Mr. Ranchhodlal G.Patel.
6. The Karwar El. -do-	Mr. M. J. Kalapesi.
7. The Haveri El. -do-	Mr. N. D. Nerurkar.
8. The Panchgani Elec. -do-	The Panchgani El.Supply Coy.,Ltd.
9. The Athani El. -do-	Mr. Keshav V. Sane.
10. The Kopargaon El. -do-	Mr. W.J. Satbhai.
11. The Pachora El. -do-	Mr. M. G. Bendale.

(M.B.) Submitted.

2. Pl. see the O.M. dt. the 19-6-40 in which the A. G., Bombay was requested to consider whether the fees prescribed in G.R. No.2581/36, dt. the 12-4-39 for the exmn. and audit of the accounts of El. Supply Coys. were capable of any reduction, especially in the case of smaller coys., and if so, to what extent. The A.G. now reports that the experience gained during the last 12 months is insufficient to justify a thorough re-exmn. of the position and he is therefore unable to advise

Govt.....

Govt on the point. He, however, agrees that in the case of very small companies the fee charged is somewhat high and if Govt. considers that there are very urgent reasons for giving immediate relief to these smaller coys., he suggests that the fee may be reduced from Rs.250 to Rs.150 in the case of the coys. with a capital of less than a lakh. From the statt. furnished by the A.G. on p. 131 ante, it will be seen that there are 12 xxxx coys. falling under this category and the total reduction will amount to Rs.1,200/-. It appears from the statt. that some of these smaller coys. are working at a loss, while some others have not made sufficient profit to declare any dividend. As most of these coys. lead a struggling existence, some immediate relief seems to be necy. in their case and the fee may be reduced from Rs.250 to Rs.150 for future audits. In the case of new licenses granted after the issue of G.R. No.2581/36, dt. the 12-4-39, the fee may also be fixed at Rs.150, as suggested by the A.G., as the capital would be less than a lakh. The El. Engr. to Govt. and the F.D. may see u.o. first. The El. Engr.

A may also be requested to offer remarks on the Examiner's u.o.r. dt. the 9-7-40 and advise Govt. what action shd. be taken in the matter.

Id/-
24-7-40

As at 'A' in O. N.

Id/-
25-7

U.O. to El. Engr. to Govt. & F.D., dt. 26-7-40.

Below U.O.R. No.2581/36/15262,dt. the 26-7-1940, From Govt. in the P. W. D.

No.LA.31/1538 of 1940
Bombay, 2nd August 1940

Returned, with compliments.

2. I agree with the Secty. note dt. the 24-7-1940,

reg:.....

reg: the reduction in fees charged for audit.

3. The Examiner, Outside Audit, in his U.O.R. No.O.A.230/2-92, dt. the 29-4-1940, stated that the procedure followed by the various Supply Coys. in preparing the Financial & Techni. Data statt. was not uniform. He suggested that items 5 to 23 and 30 and 31 be deleted. As the figures of these items are essentially necy., it was presumed that the Examiner, Outside Audit, would compile the figures in question during the audit of the Coys.' accounts "to avoid unnecy. controversy with the Coys. reg: these matters". In his U.O.R. No.O.A. 230/2-439, dt. the 9-7-40 (page 129), the Examiner, Outside Audit, states that it is not his intention that his office shd. compile and furnish the figures in question, and that a separate statt. of items 5 to 23 and 30 and 31 of the Financial and Techni. data is not necy.

4. In view of Govt. Memo., P.W.D., No.4497/36-H, dt. the 7-5-1940, sanctioning the annual publication of the financial and techni. data of all the Supply Coys. in this Province, the Examiner, Outside Audit, may be requested to compile a separate statt. of items 5 to 23 and 30 and 31 for the use of Govt.

Sd/-
El. Engr. to Govt.

Thro',

The Secy. to Govt.,
F. D.

F. D.

The cost of auditing the accounts of the several undertakings was estimated by the Acctt. Genl. at Rs.17,000/- while according to the schedule of fees prescribed the total fees

recoverable.....

recoverable come to Rs.18,500/-. It is now proposed to give relief to smaller coys. to the extent of Rs.1,200/-. This will reduce the total amount of fees to Rs.17,300/-. This amount will be raised when some new coys. will be added to the list. In the circumstances stated this Deptt. may agree to the proposed reduction of fees in respect of smaller coys. It may be observed that by 1942 there will be a thorough re-exmn. of the position reg: the cost of these electric audits.

Id/-
15-8-40.

According to the statt. appended to the O.R. on pages 76-78 ante, the amount comes to Rs.19,000. The fees after reduction will, therefore, amount Rs.17,800. In addition there will be extra recoveries from Coys. newly started in ~~1939~~ 1939 and 1940. F. D. may, therefore, agree to the proposed reduction of fees.

Id/-
16-8-40

U.R. to P. W. D., dt. 16-8-40.

(M.B.)

Submitted with ref. to the O. M., d.t. the 24-7-40.

2. Both the El. Engr. to Govt. & the F. D. have agreed to the proposed reduction of audit fee from Rs.250/- to Rs.150/- in the case of smaller coys. with a capital of less than a lakh. The necy. drafts are accordingly put up for appl. It is not necy. to modify the orders issued in O. M. No.2581/36, dt. the 12-4-39 at this stage. The position re: the cost of these elecy. audits will be re-examined in 1942, when a sufficiently regular cycle of work has been ~~set~~ established, and revised orders will then be issued,

if.....

if necy.

3. The list on p. 131 furnished by the A. G. does not seem to be quite complete. There may be other smaller coys. with a capital of less than a lakh, the accounts of which might not have been recd. by the A. G. when he ~~re~~submitted the list. The A. G. may be requested to bring the list up to date in due course, so that all the coys. falling under the same category may be charged uniformly and nobody may have any cause for complaints.

4. In view of the remarks made by the El. Engr. to Govt. in paras. 3 and 4 of his u.o.r., dt. the 2-8-40, a draft memo. to the A.G., Bombay, is also put up for appl.

Id/-
30-8-40.

Id/-
31-8

Id/-
2-9

No.2581/36 M.

P. W. D.,
S.C., 6th Sept. 1940.

To

The El. Licensees & Sanction holders
mentioned in the list on p.131 ante.

Sub:- Audit of the annual statt.
of accounts.

.....

Dear Sirs,

I am directed to invite attention to G. L. No.2581/36-M, dt. the 29-4-39, on the subject mentioned above and to state that Govt. has decided that pending further orders the ~~fee~~ fee payable by you to the A.G., Bombay, for the audit of the annual statts. of accounts of your undertaking shall be reduced from Rs.250/- to Rs.150/-. The reduced fee shall apply to the

audit.....

audit of the accounts carried out hereafter.

Yours faithfully,

Copy forwarded, with compliments, to -

the A.C., Bombay (with ref. to his No.C.A. 230/486, dt. the 16-7-1940),
the El. Engr. to Govt. (with ref. to his No.L.A.31/1538, dt. the 2-8-40),

for information.

2. The A.C. is requested to report to Govt. in due course whether, in addn. to the Coys. mentioned in the list accompanying his No.C.A.230/486, dt. the 16-7-1940 refd. to above, there are any other coys. with a capital (share and loan) of less than a lakh, to which the fees chargeable can be reduced from Rs.250/- to Rs.150/-.

Id/-
30-8-40.

Id/-
31/8

Id/-
2/9

No.2581/36 M.

P. W. D.,
D.C., 6th Sept. 1940.

To

The El. Licensees mentioned in the list on p.135 ante.

Sub:- Audit of the annual statts. of accounts.

.....

Dear Sirs,

I am directed to inform you that Govt. has decided that pending further orders the fee payable by you to the A. C., Bombay, for the audit of the annual statts. of accounts of your undertaking shall be reduced from Rs.250/- to Rs.150/-.

Yours faithfully,

Copy forwarded, with compliments, to -

the A.C., Bombay (with ref. to his No.C.A.230/486, dt. the 16-7-40), and

the....

the El. Engr. to Govt. (with ref. to his No.L.A.31/1538, dt. the 2-8-40),

for informn.

Id/-
30-8-40

Id/-
31/8

Id/-
2/9

No.2581/36 M. P. W. D.,
S.C.,6th Sept.1940.

Sub:- Statt. of financial and teehnl. data.

....

Memo.

The u.s.p.e. to the A.G.,Bombay, and with ref. to his No.C.A.230/2-439, dt.the 9-7-40, is directed to inform him that since Govt. has decided that the statt. of financial and teehnl. data of electrical undertakings in the Province shd. be published annually, he will kindly compile the the informn.in respect of items 5 to 23 and 30 and 31 of the statt. and submit the same to Govt. in duplicate along with his audit report in each case as reqd. in G. E. No.2581/36-M, dt. the 5-6-40.

By order of the G. of E.

Copy forwarded, with compliments, to the El. Engr. to Govt., for informn. with ref. to his No.L.A.31/1538, dt. the 2-8-40.

Id/-
30-8-40

Id/-
31/8

Id/-
2-9

Id/-
3/9/40.

No.....

No.2581/36 M. P. W. D.,
B. C., 6th Sept. 1940.

From

The Dy. Secy. to the Govt. of Bombay,
P. W. D.

To

The El. Licensees and Sanction holders
mentioned in the attached list.

Sub:- Audit of the annual
statt. of accounts.

.....

Dear Sir/s,

I am directed to invite attention to Govt. Letter No.2581/36, dt. the 29-4-1939, on the subject mentioned above and to state that Govt. has decided that pending further orders the fee payable by you to the A. G., Bombay, for the audit of the annual statts. of accounts of your undertaking shall be reduced from Rs.250 to Rs.150. The reduced fee shall apply to the audit of the accounts carried out hereafter.

Yours faithfully,

Sd/- B.H.Mammett,
9-9
Dy. Secy. to the Govt.
of Bombay, P. W. D.

D.A.- Nil.

Copy forwarded, with compliments, to -

the A. G., Bombay (with ref. to his No.O.A. 230/486, dt. the 16-7-1940),
the El. Engr. to Govt. (with ref. to his No.L.A.31/1558, dt. the 2-8-1940),

for inform.

2. The A. G. is requested to report to Govt. in due course whether, in addn. to the Coys. mentioned in the list accompanying his No.O.A.230/486, dt. the 16-7-1940 refd. to above, there are any other Coys. with a capital (share and loan) of less than a lakh, to which the fees chargeable can be reduced from Rs.250 to Rs.150.

List.....

List of Elec. Supply Coys. addressed in

Govt. Letter No.2581/36 M, dt. the 6-9-1940.

Sr.No.:	Name of the License.
1.	The Baramati El. Supply Coy.,Ltd.
2.	U. A. Bakerbhai, Esq., C/o The Kapadwanj Elecy. Coy.,Ltd.
3.	The Yeola El. Supply Coy.,Ltd.
4.	N. R. Penta, Esq., C/o The Sangamner El. Supply Coy.,Ltd.
5.	M/s. Baria & Javeri, C/o The Nipani Elecy. Coy.
6.	R. R. Karlekar, Esq., C/o The Ilkal Elecy. Coy., Ltd.
7.	The Mandurbar El. Supply Coy.,Ltd.
8.	M/s. Bhat Deshpande & Coy.,Sinnar.
9.	The Panchgani El. Coy.,Ltd., Licensees, The Wai El. License, 1937.
10.	N. P. Thopate, Esq., Licensee, The Junnar El. License, 1937.
11.	D. S. Damania, Esq., Licensee, The Udwada Wapi El. License, 1937.
12.	M/s. Oka Bros. & Thopate Coy., Licensees, The Mahad El. License, 1937.

No.2581/36 M. P. W. D.,
B. C., 6th Sept. 1940.

From

The Dy. Secy. to the Govt. of Bombay,
P. W. D.

To

The Elecl. Licensees
mentioned in the attached list.

Sub:- Audit of the annual statts.
of accounts.

.....

Dear Sir/s,

I am directed to inform you that Govt. has decided that pending further orders the fee payable by you to the A.G.,Bombay, for the audit of the annual statts. of accounts of your undertaking shall be reduced from Rs.250 to Rs.150.

Yours faithfully,

Sd/- R.H.Hammett,
Dy. Secy. to the Govt. of B'bay,
P. W. D.

D.A.- Nil.

Copy.....

Copy forwarded, with compliments to -

the A.G.,Bombay (with ref. to his No.O.A.230/486, dt. the 16-7-1940), and
the El. Engr. to Govt. (with ref. to his No.L.A.31/1538, dt. the 2-8-1940),

for inform.

List of new Licenses granted after the issue of Govt. Reso. No.2581/36, dt. the 12-4-1939.

	Title of the license.	Name of the licensee.
1.	The Palghar-Navli El. License,1939.	Mr. Keshav V. Sane.
2.	The Mahableshwar El. License, 1940	M/s. Kaikobad C.Dinshaw Sorabji C.Petit & Sir Jamsetje Jeejeebhoy, Bart.
3.	The Dakor-Umreth -do-	Mr. Balwantbhai D. Desai.
4.	The Savda-Faizpur -do-	The Savda-Faizpur El.Supply Coy.,Ltd.
5.	The Sanand El. -do-	Mr. Ranchhodlal C. Patel.
6.	The Karwar El. -do-	Mr. M.J. Kalapesi.
7.	The Haveri El. -do-	Mr. N. D. Nerurkar.
8.	The Panchgani El. -do-	The Panchgani El. Supply Coy.,Ltd.
9.	The Athani El. -do-	Mr. Keshav V. Sane.
10.	The Kopargaon El. -do-	Mr.W. J. Sathhai.
11.	The Pachora El. -do-	Mr. M. G. Bendale.

MANVI BROTHERS
Electric Light & Power Suppliers,
Gadag-Betigeri, Byadgi & Ranibennur.
Gadag.

Gadag, 30-8-1940.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Sub:- Audit of the Annual statt. of accounts Ranebennur El. License.

.....

Sir,

With ref. to your letter No.2581/36 M, dt. 1-6-1940. We herewith beg to bring to your kind notice the following facts to your kind consideration :-

1. The fee of Rs.250/- is ex-orbitant to such small concerns, so the fee shd. be reduced to Rs.50/-.

2....

2. We will furnish them with all necy. inform. and vouchers etc. as reqd. by them.

3. Three copies of the statt. of accounts of our undertaking for the period ending 31-3-1941 made up in the forms set forth in annuxure V and one copy to the El. Engr. will be submitted before 30-10-1941.

4. Killowatt hours sold by spl. Contract will be in two separate subcolumns as shown there.

We beg to remain
Sir,
Your most obedient servant."

Sd/-
Manager,
Manvi Brothers, Gadag.

(M.B.)

Submitted.

2. In G.L.No.2581/36 M, dt. the 1-6-1940, Mr. S.A.Manvi, the licensee for the Ranebennur El. License, was asked to prepare the statts. of accounts of his undertaking for the period ending the 31-12-40 and to forward them to the A.G.,B'bay and to the El. Engr. to Govt. before the 30-6-41. He was also asked to pay a fee of Rs.250 to the A.G.,Bombay, on demand for the audit work in question.

3. Mr. Manvi now states that the fee of Rs.250 is exhorbitant for his small concern and requests that it may be reduced to Rs.50. It may be stated in this con. that recently it has been decided that in the case of small coys. with a mxkx capital of less than a lakh, the fee shd. be provisionally reduced from Rs.250 to Rs.150 and orders have been issued accordingly in the case of some 12 coys. where figures re: Capital investments were available. Mr. Manvi may perhaps be asked to report his capital investment in the undertaking, after which the fee chargeable in his case will be determined.

4.....

4. As stated in para. 2 above, Mr. Manvi was reqd. to prepare his accounts upto the 31-12-40 and to submit them before the 30-6-41. He, however, proposes to make up the accounts upto the 31-3-41 and to submit them before the 30-10-41. There seems to be no objection to the proposal. The El. Engr. to Govt. may, however, see u.o.

Id/-
13-9-40

Id/-
13-9

U.O. to El.Engr. to Govt., dt. 14-9-40.

Below U.O.R. NO.2581/36, dt. the 14-9-1940, from Govt. in the P. W. D.

No.LA.31/2037 of 1940
Bombay, 17-9-1940.

Seen & returned, with compliments.

2. I agree with the Secty. Note.

Sd/-
El. Engr. to Govt.

(M.B.)

Submitted with the necy. draft for appl.

Id/-
19-9-40

Id/-
20-9

No.2581/36-M. P. W. D.,
B.C., 20-9-1940.

To

S.A.Manvi, Esqr.,
Gadag.

Sub:- Ranebennur El. License:
Audit of the Annual statts.
of accounts.

.....

Dear~~Sir~~ Sir,

With ref. to your letter dt. the 30-6-40, I am directed to request you to state your capital investment in the Ranebennur El. Supply undertaking. On receipt of this informn., the question of revision of

the....

the audit fee will be considered as further.

2. Govt. has no objection to the statts. of accounts of the undertaking being made upto the 31-3-1941 as proposed by you and submitted before the 31-10-41 in the manner prescribed in para. 3 of G.L.No.2581/36-M, dt. the 1-6-40.

Yours faithfully,

Copy, with a copy of the letter from Mr.Manvi refd. to, forwarded, with compliments, to -

the A. G., Bombay (with ref. to G.L. No.2581/36-M, dated the 1-6-40)
and
the El. Engr. to Govt. (with ref. to his No.L.A.31/2037, dt.the 17-9-40),

for informn.

Id/-
19-9-40

Id/-
20/9

OFFICE OF THE A. G.,Bombay.

Will you kindly refer to your Deptt. Memo. No.2581/36 M, dt. 6-9-40 reg: the statt. of financial and technl. data? As explained in my unofficial note No.C.A.230/2-92, dt. 29-4-40 the financial results included in the above statt. are not made the basis of the audit or report by me on the accounts of the licensees. The preparation of the statt. in my office would involve considerable addnl. work for which I have not the requisite staff. My proposal for the modification of the statt. was made on the assumption that no use was being made of it by Govt. In view, however, of the fact that Govt. has decided to publish the statts. annually, I would suggest that the original position under which the electric coys. were submitting the statt. be reverted to, and the P. W. D. Circular No.2567/36 M, dt. 5-6-40 to all El. Licensees cancelled. This will also remove certain doubts and misgivings felt by the Electrical

Licensees...

Licensees.

Sd/- K.V.Sreekanteswaran,
Examiner, Outside Audit.

The Dy. Secy. to Govt., P.W.D.
No.O.A.230/2-1028, dt. the 23-10-40.

Below U.O.R. No.2581/36/21769, dt. the 4-11-40, from Govt. in the P. W. D.

No.L.A.31/2679 of 1940
Bombay, 6th Novr. 1940.

Returned, with compliments.

2. The technl. informn. in question is reqd. for the use of this office and also for inclusion in statts. of financial and technl. data of electrical undertakings which are to be published annually, as sanctioned in Govt., P.W.D., Memo. No.4497/36 M, dt. the 7-5-40.

3. It was at the instance of the Examiner, Outside Audit, in his U.O.R. No.O.A.230/2-92, dt. the 29-4-40 (page 107) that Govt. issued letter No.2581/36-M, dt. the 5-6-40 (page 115) for the Coys. to discontinue furnishing the data in question; shd. Govt. consider that the Examiner, Outside Audit's remarks on page 163 reg: the furnishing of the data in question are justified, the Supply Coys. may be requested to again furnish the technl. data which was discontinued by them in pursuance of Govt. Letter No.2581/36-M, dt. the 5-6-1940.

Sd/-
Xl. Engr. to Govt.

(M.B.)

Submitted.

2. Pl. see the statt. of financial and technl. ~~dxax~~ data, put up on the case board, which every elecl. licensee was reqd. to submit along with his annual statts. of accounts. In April last, the Examiner, Outside Audit, reported that the procedure followed by the various coys. in preparing the statt. was not uniform and he suggested therefore that items Nos.5 to 23 and 30 and 31 of the statt. may be deleted and the Coys. may be asked to furnish only the informn. reqd. by the remaining items. Orders were issued accordingly in.....

in consultation with the El. Engr. to Govt. and the Examiner was requested to collect the inform. in respect of the remaining items and furnish the same to Govt. along with his audit reports - vide G. L. No.2581/36-M, dt. the 5-6-40 on p.121 ante.

3. In July last, the Examiner stated that in making the suggestion for the omission of certain items in the statt., it was not his intention that his office shd. compile and furnish the figures in question and that only the figures which were relevant for a proper appreciation of the financial position and the working result of the undertakin/g would be given in the audit report. He further stated that a separate statt. of items 5 to 23 and 30 and 31 of the financial data was not reqd. As Govt. had decided that the statt. in question shd. be published annually, the A. G., was requested to furnish the figures in question along with his audit report, as previously reqd., vide G. M.No.2581/36 M, dt. the 6-9-40.

4. The Examiner, Outside Audit, has again approached Govt. in the matter. He states that the preparation of the statt. in his office would involve considerable addnl. work for which he has not the requisite staff. He further states that his proposal for the modification of the statt. was made on the assumption that no use was being made of it by Govt. Since, however, Govt. has decided to publish the statt. annually, the Examiner suggests that the original position under which the El. Coys. were submitting the statt. may be reverted to and Govt. Circular Letter No.2581/36-M, dt. the 5-6-40 to all the Supply Coys.may be cancelled. The El. Engr. to Govt., who was requested to offer remarks in the matter, states that if Govt.considers that the

remarks of the Examiner in this connection are justified, the Supply Coys. may be requested to furnish the inform. which was discontinued by them in pursuance of Govt. orders r'efd. to above.

5. In the circumstances stated above, it is for orders whether G. L. No.2581/36-H, dt. the 5-6-40 addressed to all the Supply Coys. may be cancelled and the Coys. may be asked to furnish a complete statt. of financial and techni. data as before. On receipt of orders, the necy. draft will be put up.

Id/-
21-11-40.

It seems that the inform. is reqd. by Govt. that the E. O. A. is not in a position to prepare it. Such being the case the original practice may be followed again, I think.

Id/-
21-11

I agree. This seems to be the only thing to do.

Id/-
21-11

(M.B.)

Submitted.

2. In view of the decision on p.16 ante, a draft letter to the Supply Coys. is put up for appl.

3. The El. Engr. to Govt. has submitted in the linked file a revised form of technl. data which differs slightly from the original form. The difference has been shown in pencil in the original form, a copy of which is put up. All the Supply Coys. may be asked to furnish the informn. in future reg: their undertakings in the revised form as now put up. The El. Engr. to Govt. may see u.o. before issue of orders.

Id/-
29-11-40.

Id/-
29-11

No.2581/36 M.

P. W. D.,
B. C., 19th Decr.1940.

To

All Elecl. Licensees & Sanction holders in the Province of Bombay.

Sub:- Statt. of technl. and financial data.

.....

Dear Sir/s,

I am directed to refer to G.L.No.2581/36 M, dt. the 5-6-40, in which you were informed that while submitting the statt. of technl. and financial data along with the annual statts. of accounts of your undertaking, you shd. furnish only the informn. reqd. by items 1 to 4, 24 to 29 and 32 and 33 of the statt. in question, and that the A.G.,Bombay,would compile the informn. reqd. by the remaining items. On reconsideration Govt. has now decided that the original practice under which the Supply Coys. were furnishing a complete statt. of financial & technl. data may be followed again. I am to request therefore that the

orders..

orders issued in G.L. refd. to above may be treated as cancelled and the inform. reg: your undertaking may be furnished in future in the accompanying form, which shd. be submitted along with your annual statt. of accounts.

Yours faithfully,

D.A.- Form refd. to

Copy, with a copy of the form refd. to forwarded, with compliments, to -

the A.G., Bombay (with ref. to his No.O.A.230/2-1028, dt/. the 23-10-40), and
the El. Engr. to Govt. (with ref. to his No.L.A.31/3027, dt. the 3-12-1940),

Id/-
29-11-40.

U.O. to El. Engr. to Govt., dt. 30-11-40

Below U.O.R. No.2581/36, dt. the 30-11-40, from Govt. in the P. W. D.

No.L.A.31/3027 of 1940.
Bombay, 3rd Decr. 1940.

Seen and returned, with compliments.

2. The corrections made in pencil in the form of techni. data (page 171) are in order.

Sd/-
El. Engr. to Govt.

No.2581/36-M. P. W. D.,
B.C.,19-12-40.

From

The Dy. Secy. to the Govt. of Bombay,
P. W. D.

To

All Elecl. Licensees & sanction
holders in the Province of Bombay.

Sub:- Statt. of techni. &
financial data.

.....

Dear Sir/s,

I am directed to refer to Govt. Letter No.2581/36-M, dt. the 5-6-40, in which you were informed that while submitting the statt. of techni. and financial data along with the annual statts. of accounts of your undertaking, you shd. furnish only the inform. reqd. by items 1 to 4, 24 to 29 and 32 and 33 of the statt. in question, and that the A.G., Bombay, would compile the inform. reqd. by the remaining items. On reconsideration Govt. has now decided that the original practice under which the Supply Coys. were furnishing a complete statt. of financial and techni. data may be followed again. I am to request therefore that the orders issued in the Govt. Letter refd. to above may be treated as cancelled and the inform. reg: your undertaking may be furnished in future in the accompanying form, which shd. be submitted along with your annual statt. of accounts.

Yours faithfully,

Sd/- R.H.Hammett,
Dy.Secy. to the Govt. of Bombay,
P. W. D.

D.A.- Form refd. to.

Copy, with a copy of the form refd. to, forwarded with compliments, to -

the A.G., Bombay (with refd. to his No.O.A.230/2-1028, dt. the 23-10-40) and
the Elecl. Engr. to Govt. (with ref. to his No.L.A.31/2027, dt. the 3-12-1940).

Statt.....

Statement Form.

1. Company, etc.

2. Account for year ending..

3. Year of working.

4. Motive power.

---

5. Total capital expdre. at end of year (not capital of company).

6. Revenue fm from electric supply.

7. Revenue from meter rents and other sources (including interest on investments if any).

8. Total working costs excluding depreciation (column 11) but including income tax from net revenue account.

9. Gross profit before providing for interest, depreciation or reserve (columns 6 plus 7-8).

10. Interest (on debentures and loans) and spl. charges.

11. Depreciation and reserve (for the year). Writing off preliminary expenses included.

12. Ditto per cent. on column 5.

13. Financial result (col. 9-10 plus 11).

14. Ditto per cent. on column 5.

15. Units generated.

16. Units sold.

COSTS IN ANNAS PER UNIT GENERATED.

17. Fuel.

18. Oil, waste, water, engine room stores, etc.

19. Wages and fm salaries excluding management (generation, distribution and public lamps together).

20. Repairs and maintenance (generation, distribution and public lamp renewals when charge on maintenance contract rate for current includes renewals).

21. Rent, rates and taxes.

22. (a) Management, Director's fees, office allowance, salaries (other than in column 19), office and legal expenses.

(b) Incidental and overhead charges (other than capital charges), e.g. depreciation, insurance, income-tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22(a).

(Note:- All working costs shd. go under one of these heads, but not capital charges).

23. Total working costs (cols. 17 to 22 added).

Technl.....

TECHNICAL DATA.

24. Kilowatts connected to public lamps.

25. Total consumers connected (number).

26. Total connections, kilowatts.

27. Maximum load on feeders, kilowatts.

28. " Station Load.

29. Plant capacity installed, kilowatts.

30. Average price in annas obtained per unit (col.6 ÷ 16).

31. Percentage of dividend paid per year.

32. The type and size of the generating plant with dates of installation thereof.

33. The nature of the supply :-

(a) Generation, voltage, frequency, etc.

(b) Distribution, voltage, frequency, etc.

From

The Licensees - The Mahableshwar Electric Supply.
Petit Bldg., 359, Hornby Rd., Fort, Bombay.

23-12-1940.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Dear Sir,

Sub:- Statt. of technl. & Financial Data.

.....

We are in receipt of your letter No.2581/36 M of the 19 instant and beg to acknowledge the receipt of the enclosed notifications No.620/36 M, Bombay Castle, dated the 6th/6th December and the extract from the Bombay Govt. Gazette Part IV-C of the December 5th instant.

We shall follow the procedure as suggested.

Yours faithfully,

Sd/-
FOR SELF & CO-LICENSEES.

No.A.A.1/41. Bombay House, Fort, Bombay,
2nd January 1941.

From

M/s. Tata Hydro-Electric Agencies Ltd.,
Agents,
The Andhra Valley Power Supply Coy.,Ltd.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Sir,

Sub:- Statement of technical and financial data.

.....

With ref. to your letter No.2581/36 M, dated 19-12-1940, we have to inform you that we have submitted the above data as reqd. by the Govt. in their letter No.2581/36 M of 5th June 1940. We are now preparing a fresh statt. as advised by you and will be forwarding same in due course.

We have the honour to be,
Sir,
Your most obedient servants,
The Andhra Valley P.S.Co.,Ltd.,
Tata Hydro-El. Agencies Ltd.,
Managing Agents,
by their constituted Attorney.

Sd/-

Copy: Accountant General, Bombay.
The El. Engr. to Govt. of Bombay,
Bombay.

No.AP.1/41. Bombay House, Fort, B'bay.
2nd Jany. 1941.

From

M/s. Tata Hydro Electic Agencies Ltd.,
Agents,
The Tata Power Coy.,Ltd.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Sir,

Sub:- Statt. of Techni. & Financial Data.

.....

With ref. to your letter No.2581/36 M, dt. 19-12-1940, we have to inform you that we have submitted the above data as reqd. by the Govt. in their letter No.2581/36 M, of 5-6-1940. We are now preparing a

fresh....

fresh statt. as advised by you and will be

forwarding same in due course.

We have the honour to be,
Sir,
Your most obedient servants,
The Tata Power Coy.,Ltd.,
Tata Hydro-Electric Agencies Ltd.,
Managing Agents,
by their constituted Attorney.

Sd/-

Copy to: The A. G., Bombay,
The El. Engr. to Govt.of Bombay,
Bombay.

No.AH/7/41. Bombay House, Fort,
Bombay, 2nd Jany. 1941.

From

M/s.Tata Hydro-Elec.Agencies,Ltd.,
Agents,
The Tata Hydro-Elec.Power Supply Coy.,Ltd.

To

The Dy. Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Sir,

Sub:- Statt. of techni.&
financial data.
.....

With ref. to your letter No.2581/36 M, dt. 19-12-40, we have to inform you that we have submitted the above data as reqd. by the Govt. in their letter No.2581/36 M, of 5-6-1940. We are, now, preparing a fresh statt. as advised by you and will be forwarding same in due course.

We have the honour to be,
Sir,
Your most obedient servants,
The Tata Hydro-Electric P.S.Co.,Ltd.,
Tata Hydro-Electric Agencies Ltd.,
Managing Agents, by their constituted
Attorney.

Sd/-

Copy to: The A.G./, Bombay,
The El. Engr. to Govt.of Bombay,
Bombay.

Kopargaon.
9-1-1941.

From - W.J.Satbhai trading as Satbhai & Coy.,Kopargaon.

To - The Dy. Secy. to the Govt. of Bombay,
P. W. D.

Re: Your letter No.2581/36 M, of 19-12-1940.

Sir,

With ref. to your above letter addressed to all Elecl. Licensees and sanction holders in the Province of Bombay asking for techni. and financial data, I beg to submit that neither I have started the work of constn. of Kopargaon nor I am supplying electrical energy and so I am not in a position to furnish the data as reqd. by you.

Hoping to be excused for the troubles and oblige.

I beg to remain,
Sir,
Your most obedient servant.

Sd/-

Kopargaon,
9-1-1941.

From - W. J. Satbhai trading as Satbhai & Coy.,
Kopargaon.

To - The Dy. Secy. to the Govt. of Bombay,
P. W. D.

Re: Your letter No.2581/36-M of 19-12-40.

Sir,

With ref. to your above letter addressed to all Elecl. Licensees and sanction-holders in the Province of Bombay asking for techni. & financial data I beg to submit that neither I have started the work of constn. at Belapur Rd. & Town nor I am supplying elecl. energy and so, I am not in a position to furnish the data as reqd. by you.

Hoping to be xxx excused for the troubles & oblige.

I beg to remain,
Sir,
Your most obedient servant.

Sd/-

Submitted.....

(M.B.)

Submitted with S.No.671.

2. A draft letter to Mr. Satbhai is put up for appl.

3. The A. G., Bombay, may now be expedited with ref. to para. 2 of C. E. No.2581/36 M, dt. the 6-9-40.

Id/-
16-1-41.

Id/-
17-1.

⊗ Expedited under C.M.No.2581/36-M,dt. the 20-1-41.

No.2581/36 M. P. W. D.,
B. C., 17-1-1941.

To

W. J. Satbhai, Esqr.,
C/o M/s. Satbhai & Co.,
Kopergaon.

Re: Statt. of techni. & financial data.

.....

Dear Sir,

With ref. to your letters dt. the 9-1-41, I am directed to inform you that the requisite inform. shd. be furnished along with your annual statts. of accounts after the works are completed and supply has started.

Yours faithfully,

Id/-
16-1-41.

Id/-
17-1.

No.C.A.1696. Bombay, 30-1-1941.

From

The A.G.,Bombay.

To

The Secy.to the Govt. of Bombay,
P. W. D.

Sub:- Statt. of Financial & Techni. Data.

.....

Sir,

With ref. to the P. W. D. Memo. No.2581/36 M, dt. 20-1-41 on the subject mentioned above, I have the honour to state that the orders of Govt. contained

in.....

in their letter No.2581/36 E, dt. 6-9-1940 have since been cancelled vide letter No.2581/36-M, dt. 19-12-40.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-K.V.Sreekanteswaran.
Examiner, Outside Audit.

(M.B.). P W.D.

Submitted.

2. In para. 2 of Govt. Emit.No.2581/36-M, dt. the 6-9-40, the A. G., Bombay, was requested to report to Govt. in due course whether, in addn/. to the Coys. mentioned in the list accompanying his No.C.A.230/486, dt.the 16-7-1940, there were any other coys. with a capital of less than a lakh, to which the fees chargeable can be reduced from Rs.250 to Rs.150. As this informn. was not recd. from the A. G. till the 20-1-41, he was reminded for it on that date. The A. G. now states that the orders of Govt. contained in its letter No.2581/36-M, dt. the 6-9-40 refd. to above have been cancelled in G.L.No.2581/36-M, dt. the 19-12-40. The A.G. may be informed that the orders in question have not been cancelled. Those issued in G.L.No.2581/36-M, dt. the 5-6-40 in con. with the statt. of technl. and financial data have only been cancelled in the G. L. dt. the 19-12-1940. This note may be shown u.o. to the A.G. with a request to furnish the informn. in question at an early date.

Id/-
4-2-41. Id/-
6-2-41.

U.O. to A. G., Bombay, dt. 11-2-41.

OFFICE.... .

OFFICE OF THE ACCOUNTANT GENERAL.

Returned with compliments.

2. An examn. of the latest accounts of the Elec. Supply Coys. recd. in this office shows that in addn. to the coys. mentioned in the list accompanying Govt. P. W. D. Letter No.2561/36 M, dt. 6-9-40 there are only two Elec. Supply Coys. viz. (1) The Byadgi Elec. License, 1937 and (2) The Igatpuri Elec. License, 1937, having each a capital of less than a lakh of rupees. In the case of the Byadgi El. License, 1937, the reduction in audit fees from Rs.250 to Rs.150 has already been proposed in this office letter No.O.A.247/1717, dt. 4-2-41.

3. The capital of the Udwada-Umli Napi License, 1937 at the end of 1939-40 exceeded a lakh of rupees but the audit fee in respect of the accounts of 1939-40 has been charged at Rs.150/- in accordance with the orders of Govt. contained in Govt. Letter, P. W. D., No.2561/36-M, dt. 6-9-40.

Sd/-K.V.Sreekanteswaran,
19-2-41.
Examiner, Outside Audit.

U.O.R. to Govt., P.W.D.
No.O.A.230/1795, Bombay Feby. 19, 1941.

(M.B.)

Submitted with ref. to the O.N. dt. the 4-2-41.

2. The Examiner, O. A., now reports that in addn. to the Coys. mentioned in the list accompanying C.L. No.2561/36-M, dt. the 6-9-40, there are only two El. Supply Coys. viz.(1) Byadgi & (2) Igatpuri, having each a capital of less than a lakh of rupees, to which the fees chargeable can be reduced from Rs.250/- to Rs.150/-. So far as Byadgi is concerned, the

Examiner.....

Examiner/ has already proposed a reduction of the audit fee and necy. action in the matter is being taken separately in file No.3564/36. So far as Igatpuri is concerned, the licensee has been permitted to submit his first set of accounts for the period 26-12-1938 to 31-3-1940 - vide G.L.No.3552/36-U, dt. the 18-5-1939. As the accounts covering a period of 15 months will have to be audited, the Examiner may be requested to state whether the full fee of Rs.250/- or a reduced fee of Rs.150/- shd. be charged in this case.

Id/-
4-3-41.

Id/-
4-3

U.O. to Examiner, O. A., dt. 5-3-41.

OFFICE OF THE ACCOUNTANT GENERAL.

Returned with compliments.

It will be sufficient if the reduced fee of Rs.150/- is charged for the audit of the accounts of the period from 26-12-1938 to 31-3-1940.

Id/-K.V.Sreekanteswaran,
10/3/41.
Examiner, Outside Audit.

U.O.R. to Govt., P.W.D.
No.O.A.230/1884, Bombay, 10th March 1941.

(M.B.)

Submitted with the necy. draft for appl. The El. Engr. to Govt. may see u.o. before submission to Secy.

Id/-
17-3-41.

Id/-
18-3.

No.....

No.O.A.230/2-351. Bombay,
May 29, 1941.

From

The A. G., Bombay.

To

The Secy. to Govt.,
P. W. D., Bombay.

Sub:- Supply of copies of letters in connection with audit reports.

.....

Sir,

I have the honour to state that letters recd. from the El. Supply Coys. in the Province in reply to audit reports issued in con. with their accounts are refd. unofficially to this office for verification of facts, reconciliation of accounts, supply of addnl. informn. or for remarks. The replies of the coys. are scrutinised either with ref. to the books maintained locally. When the reqd. informn. is supplied to Govt. and the files are returned, there remains on the records of this office no copy of the original letter and consequently difficulty is being experienced for purposes of ref. I would therefore suggest that if there be no objection, the El. Supply Coys. may be requested to send their replies in triplicate endorsing one copy each to the A.G., Bombay, and the El. Engr. to Govt. when extracts of audit reports are forwarded to them for explanation etc.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/-R.Sivaramakrishnan,
Examiner, Outside Audit.

(N.B.)

Submitted.

2. The procedure suggested by the Examiner, Outside Audit, has been noted and will be follow when extracts of audit reports are forwarded to the Coys. for their explanations etc.

Sd/- 31-5-41. Sd/- 31-5-41.

M.P. P. W. D.

Submitted.

2. In G. R. No.2581/36, dt. the 12-4-39, orders have been issued reg: the examn. and audit of the accounts of the El. Supply Coys. by the A.G., Bombay. The G.R. prescribes the ~~xix~~ audit fee which shd. be recovered in each case and lays down that it is subject to revision after three years. This revision is now due and the pps. may be rcfd. U.O. to the A.G., Bombay, with a request to examine the question and to suggest what fee shd. be fixed in each case in the light of the experience gained so far.

3. Pending the proposed revision Govt. has reduced in consultation with the A.G. the fee of Rs.250 prescribed in the above mentioned G.R. to Rs.150 ~~in~~ ~~xxx~~ ~~xx~~ ~~xx~~ ~~x

No.2581/36 M.

P. W. D.,
B. C., 25-3-1941.

To

M. S. Pandit, Esqr.,
C/o M/s. Pandit & Co.,
15, Forbes St., Fort, Bombay.

Sub:- Igatpuri El. License, 1937:
Audit of the annual statt.
of accounts.

.....

Dear Sir,

I am directed to invite attention to G. L. No.2581/36 M, dt. the 29-4-39, on the subject mentioned above and to state that Govt. has decided that pending further orders the fee payable by you to the A. G., Bombay, for the audit of the annual statt. of accounts of your undertaking shall be reduced from Rs.250/- to Rs.150/-. The reduced fee shall apply to the audit of the accounts of the period from 26-12-1936 to 31-3-1940.

Yours faithfully,

Copy forwarded, w.c., to -

the A.G., Bombay (with ref. to his No.C.A. 230/1834, dt. the 10-3-41), and
the El. Engr. to Govt. (with ref. to his No.L.A.31/4141, dt. the 20-3-41).

Id/-
17/3/41.

Id/-
18-3

U.O. to El. Engr. to Govt., dt. 18-3-41.

Below U.O.N. No.2581/36, dt. the 18-3-41, from Govt. in the P. W. D.

No.L.A.31/4141 of 1941.
Bombay, 20-3-1941.

Seen and returned, with compliments.

Sd/-
El. Engr. to Govt.

M. B. P. W. D.

Submitted for inform. with ref. to the O. N. overleaf.

2. A further communication from the A. G., B'bay, in the matter may be awaited. In the meanwhile the El. Engr. to Govt. & the F.D. may see these pps. u.o. for inform.

Id/-
11-3-42.

Id/-
11/3

Id/-
11/3

U.O.R. to the El. Engr. to Govt. & F.D. (in succession), dt. 12-3-1942.

Below U.O.R. No.2581/36, dt. the 12-3-1942, from Govt. in the P. W. D.

No.L.A.31/4247 of 1942.
Bombay, 16-3-1942.

Seen and forwarded, with compliments, to the Secy. to Govt., F. D., Bombay.

Sd/-
El. Engr. to Govt.

F.D.

Seen and returned to the P. W. D.

Id/-
20-3-42.

Id/-
20/3

U.O. to the P.W.D., dt. 21-3-42.

Statt.....

Statement of cost for the audit of the annual statts. of accounts of the elecl. undertakings.

			Rs.
1.	Share of Accountant General Pay Rs.2,596 x 12 x 3/440.		212
2.	Examiner, Class II Officer:	Rs.	
	1/3rd share of cost:		
	Pay Rs.846½ x 12	10,158	
	House rent.	1,535	
	Compensatory allowance 117 x 12	1,404	
		13,097 x 1/3	4,366
3.	Cost of one Snr.Auditor Rs.372 x 12.		4,464
4.	" " two Jnr.auditors @ Rs.100 each.		2,400
5.	" " one peon @ Rs.32.		384
6.	Leave and pension contribution:		
	Share of cost of pension of Accountant General - 5,285/30 = 176 x 12 x 3/440.		14
	Leave contribution 16 2/3% x 2,596 x 3/440 x 12.		35
7.	Leave and pension contribution, Examiner:		
	1/3rd share of pension contribution - 846½ x 11% x 12 x 1/3		374
	1/3rd share leave contribution - 846½ x 15% x 12 x 1/3.		508
8.	Leave and pension contribution:		
	Pension contribution of one Snr. Auditor - 9½% x 500 x 12.		570
	Leave contribution of one Snr. Auditor - 12½% x 372 x 12.		558
9.	Pension contribution of 2 clerks - 9½% x 160 x 12 x 2.		365
	Leave contribution of 2 clerks - 11% x 100 x 12 x 2.		264
10.	Share of contingencies	250	
	" of Travelling allowance &c.	700	950
			15,464

No.O.A./2361. Office of the A. G., Bombay,
Queen's Road, Bombay.
16-3-1942.

From

F.G.Shah, Esq.,
Accountant General, Bombay.

To

The Secy.to the Govt.of Bombay,
P.W.D., Bombay.

Sub:- Fixation of audit fees for the examn. & audit of the annual statts.of accounts of electrical undertakings.

...

Sir,

I have the honour to invite a ref. to the

orders.....

orders of Govt. contained in Govt. Resolution, P. W. D., No.2581/36, dt. 12-4-1939 (and in Govt. P.W D. Letter No.2581/36 M, dt. 6-9-40 and No.2581/36 M, dt. 6-9-40 in respect of certain Elect.~~M~~ Undertakings) on the subject of the fees payable by the Licensees or sanction holders of El. Supply Undertakings in the Province of Bombay for ~~h~~ the examn. and audit of the annual statts. of accounts. These rates were sanctioned subject to revision after three years which expire with 31-3-1942. I am aware that Govt. have made reduction of these charges, and I have taken this opportunity to carefully examine all avenues for reducing the same. I am glad to be able to report, that owing to the fact of the work having settled down, the estimate for the time reqd. in future for this work by the Examiner and staff of my Outside Audit Deptt. has been lowered, and I am in a position to suggest reduction in the rate of fees.

2. The cost at present of conducting these audits works out to Rs.15,500/- (in round figures) as shown in the accompanying statt. This cost can be recovered from the 64 El. Supply Undertakings which are at present under audit if the rates as shown below are fixed by Govt.

		Rs.
(a)	Coys., the share and loan capital of which exceeds rupees ten lakhs.	750
(b)	Coys., the share and loan capital of which is rupees one lakh and over, but not over rupees ten lakhs.	200
(c)	--do-- capital of which is less than one lakh of rupees.	100

It will be noticed that though no reduction is possible in the case of the larger coys., the audit fees have been suggested for reduction from ~~Rs.~~ Rs.250/- and Rs.150/- in respect of categories (b) and (c) to Rs.200/- and Rs.100/- respectively. These form the larger number of the undertakings being at

present....

present 35 and 20 of the undertaking respec-
tively out of 64 in all. The Auditor General of India has appd. of my proposal to reduce the fees.

3. I recommend the revised rates for acceptance of Govt. for the examn. and audit of the annual statts. of accounts commencing with the year 1942-43.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- P.G.Shah,
ACCOUNTANT GENERAL.

M.B. P. W. D.

The main case is under u.o.r. to the El. Engr. to Govt. and the F. D. Its return may be awaited.

Id/-S.G.J.
20/3/42.

Id/-
24-3-42.

O.N.

The main case has since been recd. back and arranged within.

Id/-B.R.J.

Id/-
14-4

Id/-
19/3

(M.B.)

Submitted with ref. to the O.N. dt. the 27-2-42.

2. The A.G., Bombay, proposes to levy the following revised fees for the examn. and audit of the annual statts. of accounts of Electrical Undertakings in the Province of Bombay and recommends that the revised fees may be made applicable for the statements of accounts commencing

with.....

with the year 1942-43:-

		Proposed revised fee. Rs.
(a)	Coys., the share and loan capital of which exceeds rupees ten lakhs.	750
(b)	--do-- capital of which is rupees one lakh and over but not over rupees ten lakhs.	200
(c)	-do- capital of which is less than one lakh of rupees.	100

3. The A. G. states that there are 9 Coys. falling under the category (a) above and 35 and 20 Coys. respectively falling under the categories (b) and (c) above. The total fees recoverable according to the proposed revised scale from the 64 Coys. will be as under :-

		Rs.
9 x 750	=	6,750
35 x 200	=	7,000
20 x 100	=	2,000
	Rs.	15,750

The cost of conducting these audits at present in the A. G.'s Office works out to Rs.15,500/- which is less than the estimated receipt of fees. This Deptt. may, therefore, agree with the A. G. The pps. may, however, be shown u.c. to the El. Engr. to Govt. for his remarks. That officer may also be requested to furnish a list of coys. falling under each of the 3 categories mentioned above.

Id/-B.R.J.
13-4-42.

Yes.

Id/-
13/4/42.

Id/-
14/4

U.O. to El. Engr. to Govt., dt. 14-4-42.

List showing the names of Supply Coys., the amount of capital invested and the fees proposed to be charged.

Sr. No.	Name of Supply Coy.	The year end to which the capital invested relates.	Total share and loan capital invested.	Fees proposed to be charged.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
1.	The Bombay El. Supply & Tramways Co.,Ltd.	31-12-40	3,89,20,650	750	
2.	The Tata Hydro-El.Power Supply Coy.,Ltd.	30- 6-41	2,69,28,000	750	
3.	The Andhra Valley Power -do-	30- 6-41	4,03,90,000	750	
4.	The Tata Power Coy.,Ltd.	-do-	5,42,55,333	750	
5.	The A'bad Elcy.Coy.,Ltd.	30- 9-41	1,05,11,902	750	
6.	The Surat -do-	31-12-40	22,24,535	750	
7.	The Godhra -do-	31- 3-41	10,64,840	750	
8.	The Bombay Suburban Elec. Supply, Ltd.	-do-	27,30,147	750	
9.	The Poona Elec.Supply Co., Limited.	31-12-40	26,77,400	750	
10.	The Sholapur Spg.& Wg.Co.,Ltd.	31- 3-41	6,86,384	200	
11.	The Nasik-Deolali Elec. Supply Coy.,Ltd.	31-12-40	7,00,000	200	
12.	The Bijapur Elec. -do-	31- 3-41	1,22,000	200	
13.	The Amalgamated Elcy.Co. (Belgaum) Ltd.,Belgaum Elec. License.	-do-	8,18,880	200	
14.	The Hubli Elec.S.Co.,Ltd.	-do-	7,24,200	200	
15.	The Broach El.Supply & Dev. Corpn. Ltd.	31-12-40	7,07,020	200	
16.	The Viramgam Elec.Supply Coy.,Ltd.	-do-	2,41,545	200	
17.	The Karad Elec. -do-	-do-	1,00,000	200	
18.	The Thana Elec. -do-	31- 3-41	3,15,000	200	
19.	The Malegaon Elcy.Co.,Ltd.	-do-	4,14,099	200	
20.	The Bhusawal -do-	-do-	2,38,569	200	
21.	The Nadiad Elec.Supply Coy., Ltd.	-do-	4,33,742	200	
22.	The Dhulia -do-	-do-	2,97,550	200	
23.	The Jalgaon -do-	-do-	5,82,939	200	
24.	The Amalgamated Elcy.Co., (Belgaum), Ltd.,Bhiwandi Branch.	-do-	2,14,882	200	

1	2	3	4	5	
		Rs.	Rs.		
25.	The Amalgamated Elecy.Co.(Belgaum), Ltd., Bulsar Branch.	31- 3-41	3,67,153	200	
26.	The A'nagar Elec.Supply Coy.Ltd.	-do-	5,45,129	200	
27.	The Satara -do-	31-12-40	2,03,500	200	
28.	The Lonavla-Khandalla -do-	30- 6-41	1,48,510	200	
29.	The Kalyan -do-	31- 3-41	1,40,000	200	
30.	The General Engrg.Corpn.,Ltd.(Ranchi)	-do-	2,15,733	200	
31.	The Dharwar El. S. Coy.,Ltd.	-do-	2,82,520	200	
32.	The Nander -do-	-do-	1,16,338	200	
33.	M/s. Manvi Brothers(Gadag El.License).	-do-	3,63,131	200	
34.	The Anand El. Supply Coy.,Ltd.	-do-	1,75,796	200	
35.	The Panvel Taluka Elect.Dev.Co.,Ltd.	30- 9-40	1,08,325	200	
36.	The Amalner El. S. Coy.,Ltd.	31- 3-41	1,47,834	200	
37.	The Sangamner -do-	-do-	80,750	100	
38.	Mr.P.H.Karlekar(El.supply at Ilkal).	-	-	-	Will be re -voked shortly.
39.	The Yeola El. Supply Co.,Ltd.	31- 3-41	89,101	100	
40.	The Bassein El. S -do-	-do-	99,996	100	
41.	Mr. G.P.Uplap (The Pandharpur El. Supply Coy).	-do-	*1,26,390	200	*Capital expdrs.
42.	The Chalisgaon Elecy. Coy.,Ltd.	-do-	1,86,239	200	
43.	The Nandurbar -do-	-do-	70,067	100	
44.	M/s. Bhatt Deshpande & Co.(Elec. supply at Sinnar).	-do-	67,827	100	
45.	The Mahmad Elec. S. Co.,Ltd.	30- 3-41	2,45,855	200	
46.	The Baramati -do-	31- 3-41	59,100	100	
47.	The Matheran -do-	-do-	1,57,380	200	
48.	The Panchgani -do- ,Panchgani.	-do-	40,535	100	
49.	-do- -do- Wai.	-do-	37,585	100	
50.	M/s.Manvi Bros. (Byadgi El.License).	-do-	51,862	100	
51.	-do- (Ranebennur -do-).	-do-	60,398	100	
52.	The Chopda Elec.S. Coy.,Ltd.	31-12-40	1,10,312	200	
53.	Mr. M.P.Thopate (Junnar El.License).	30- 6-41	*59,229	100	* -do-
54.	Mr. D.S.Damania (Udvada-Napidandu License).	31- 3-41	1,05,965	200	
55.	M/s.Oka Bros.& Thopte Colony Mahad License).	-do-	65,160	100	
56.	M/s.Pandit & Co.(Igatpuri License).	-do-	28,155	100	

57.....

1	2				
57.	Mr.N.D.Nerurkar (El.supply at Haveri).	31- 3-41	60,621	100	
58.	The Nipani Elecy. Co.,Ltd.	-do-	1,06,486	200	
59.	The Bagalkot El. Supply Co.	31- 3-40	1,41,922	200	
60.	Mr.Kaikobad Cowasjee Dinshaw, Mr.S.C.Patit & Sir Jamshetjee Jeejeebhoy, Bart, Licensees from Mahableshwar.	-do-	60,080	100	
61.	Sanction for elec.supply to the Wanless Sanitorium & Williagdon College in the Kupwad Village, Dist. Satara.	-	-		
62.	The Dohad Elecy. Co.,Ltd.	31- 3-41	2,04,618	200	Accounts included in the Tata Hydro Elec. Power Supply Co.,Ltd.
63.	The Khopoli Elec. Licensee.	-	-	-	
64.	Mr.C.P.Patel(The Sanand Elec. Supply).	31- 3-43	-	-	Accounts for audit due in 1943.
65.	The Savda-Faizpur Elec. Sup ly Co.,Ltd.	-	-	-	Date of submission of accounts still to be settled.
66.	M/s.S.V.Joshi & C.L.Doshi(The Koregaon Elec. Licensee).	31- 3-42	-	-	Accounts for audit due in 1942.
67.	Mr.K.V.Sane(The Palghar-Kavli El. Licensee).	-do-	-	-	-do-
68.	Mr.N.P.Thopte (The Miraj Lonand El. Licence).	-do-	-	-	-do-

sd/- El. Engr. to Govt.

Below U.O.N. Nex22 Et.2581/36/7095, dt. 14-4-42 from Govt. in the P. W. D.

No.L.A.31/477 of 1942.
Bombay, 7th May 1942.

Returned, with compliments.

2. A list of the Supply& Sn Coys. falling under each of the three categories mentioned by the A.C. is enclosed. There will be 36 and not 35 Coys. falling under....

under the second category. It is expected that the capital of the last five Coys. (serial No.64 to 68) will be less than a lakh of rupees.

Sd/-
El. Engr. to Govt.

M.B. P. W. D.

Submitted with ref. to the O. Ns. dt. the 27-2-42 and ~~13~~ 13-4-42.

2. The El. Engr. to Govt. has submitted a list of 68 El. concerns. The concerns mentioned against serial Nos.38,61,63,65 may be omitted for the reasons stated against them by the El. Engr. to Govt. Orders reg: the audit fees leviable in the case of the Savda Paiapur El. License, mentioned against serial No.65, may be issued later. As the revised audit fees to be charged shall apply to the audit of accounts beginning with the year 1942-43, the four Coys. mentioned against serial Nos.64 and 66-68 may be taken into account along with the others. The total amount of fees which will thus be received will be Rs. 15,850/- which will more than cover the cost of audit, viz. Rs.15,500 estimated by the A.C. Therefore, there appears to be no objection to accept the A.C.'s proposal reg: the charge of fees. The F. D. may however see the papers ~~xx~~ u.o. The orders will be put up on return of the papers from the F.D.

Id/-
13-7-42 A.C.'s proposals may be accepted.

Id/-
20/7/42

Id/-
20/7

Id/-
21/7

U.O. to F. D., dt. 22-7-42.

Please.....

E. D.

Fl. see the proceedings from page 205 onwards. From the foregoing P. W. D. office note, it will be seen that the total amount of fees to be recovered from the El. Undertakings will cover the cost of audit. The orders proposed by the P. W. D. may be agreed to.

Id/-
23-7-42

Id/-
24-7-42.

Id/-
23-7-42.

No.2561/36 E. P. W. D.,
B. C., 27-11-42.

To

The El. Licensees and sanction holders in the Province of Bombay (vide statement put up).

Sub:- Audit of the annual statt. of accounts.

.....

Dear Sir/s,

In modification of the orders contained in continuation para. 1 of G.L. No.2561/36 E, dt. the 29-4-1939, on the subject mentioned above, I am directed to state that, commencing from the year 1942-43, the fee of Rs. shall be paid by you on demand to the A.G., Bombay for audit of the accounts of your undertaking.

D.A. Nil

Yours faithfully,

Copy forwarded to -

the A.G., Bombay (with ref. to his letter No.G.A.2351, dt. the 16-3-42), and
the El. Engr. to Govt. (with ref. to his No.L.A.31/477, dt. the 7-5-42.

Id/-
19/10/42.

Id/-
19/10

Id/-
19/10

Examination and audit of the accounts of Electric Supply undertakings in the Province of Bombay : Orders regarding the -.

GOVERNMENT OF BOMBAY.
Public Works Department.
Resolution No.2581/36.
Bombay Castle, 26th October 1942.

Read Government Resolution No.2581/36, dated the 12th April 1939.

Read letter from the Accountant General, Bombay, No.O.A./2361, dated the 16th March 1942.

Read memorandum from the Electrical Engineer to Government, No.L.A.31/477, dated the 7th May 1942.

RESOLUTION:- In partial modification of the orders issued in para. 1 of Govt. Reso. No.2581/36, dt. the 12-4-1939, the Govt. of Bombay is pleased to direct that, commencing from the year 1942-43, the fee entered in column 4 of the accompanying statt. shd. be recovered in each case from the licensee or sanctionkxkxx holder mentioned in column 3 thereof on account of the audit of the annual statt. of accounts of the electrical undertakings mentioned in column 2 of the statement.

By order of the Governor of Bombay,

Sd/- R. H. Hammett.
Deputy Secretary to Government.

To

The Finance Department.
The Commrs. of Divisions.
All Dist. Magistrates.
The El. Engr. to Govt.
The A. G., Bombay.
The Elect. Licensees and
sanction Holders (by letter).

No. of 1942.

Copy forwarded for information and guidance to -

Accompt.....

Accompaniment to Govt. Reso.,P. W. D.,No.2581/36, dt. the 26-10-1942.

Sr. No.	Title of the license.	Name and address of the licensee or sanction-holder.	Audit fee to be charged to the licensee or sanction-holder
1	2	3	4
			Rs.
1.	The Bombay El. License,1905.	The B'bay El. S. & Tramways Coy., Ltd., Elec. House,Fort, Bombay.	750
2.	The B'bay (Hydro-Elec.License,1907).	The Tata Hydro-Elec.Power Supply Coy.,Ltd.,Agents, M/s. Tata Hydro-Elec. Agencies, Ltd.,Bombay House, Bruce Street, Fort,Bombay.	750
3.	The A'bad & Dist. Elec.License, 1944.	The A'bad Elecy.Coy.,Ltd.,Agents, M/s. Killick Nixon & Coy., Home Street, Fort, Bombay.	750
4.	The Poona Elec. License,1917.	The Poona Elec.S. Coy.,Ltd.,Managing Agents, The United Eastern Agencies, Ltd.,Bombay House, 24, Bruce Street, Fort,Bombay.	750
5.	The Surat City Muny. & Dist. L. Brd. Elec.License,1918.	The Surat Elecy.Coy.,Ltd.,Agents, M/s.Killick Nixon & Coy.,Home Street, Fort, Bombay.	750
6.	The Andhra Valley (Hydro-Elec.) License,1919.	The Andhra Valley Power S. Coy.,Ltd. Agents, M/s. Tata Hydro-Elec.Agencies, Ltd.,Bombay House, Bruce St.,Fort, Bombay.	750
7.	The Nila Mula Valley (Hydro-Elec.) License, 1921.	The Tata Power & Coy.,Ltd.,Agents,The Tata Hydro-Elec.Agencies Ltd.,B'bay House,Bruce Street, Fort, Bombay.	750
8.	The Sholapur Elec. License,1921.	The Sholapur Spg. & Wg. Coy.,Ltd., Standard Bldg.,Hornby Rd.,Bombay.	200
9.	The Broach Elec. License,1922.	The Broach Elec.Supply & Dev. Corpn., Ltd.,Agents, The United Eastern Agencies, Ltd.,B'bay House, 24,Bruce Street, Fort,Bombay.	200
10.	The Godhra Elec. -do-	The Godhra Elecy.Coy.,Ltd., Power House, Godhra.	750
11.	The Rander Elec. License,1924.	TheRander Elec.Supply Coy.,Ltd.,Lal Baug, Rander (Dist. Surat).	200
12.	The Hubli Elec. -do-		200
13.	The B'bay Suburban El.License, 1926.	The B'bay Suburban Elec.Supply & Ltd., Agents,M/s. Killick Nixon & Coy., Xxxxxx Home Street, Fort, Bombay.	750
14.	The Bijapur Elec. License,1926.	The Bijapur El. Supply Coy.,Bijapur.	200
15.	The Thana Elec. License,1927.	The Thana Elec.Supply Coy.,Ltd., Court House, 4th Floor, Opposite St. Xavier's High School,B'bay.	200

16.

16.....

1	2	3	4
			Rs.
16.	The Dharwar El. License,1926.	The Dharwar Elec.Supply Coy., Dharwar.	200
17.	The Jalgaon -do- 1928.	The Jalgaon Elec.S. Coy.,Ltd.,17-B, Elphinstone Circle,Fort, Bombay.	200
18.	The Dhulia -do-	The Dhulia -do- 50-56, Custom House Road, Fort, Bombay.	200
19.	The Kalyan -do- 1929.	The Kalyan Elec.S. Coy.,Ltd., K.R.K.Manse,Murbad Road, Kalyan.	200
20.	The Lonavla-Khandalla Elec. -do-	The Lonavla-Khandalla El.S.Co.,Ltd. Mehta House, Apollo St., Fort,B'bay.	200
21.	The Nadiad Elec. -do-	The Nadiad El.S.Co.,Ltd., -do-	200
22.	The Panvel Taluka El.License,1930.	The Panvel Taluka El. Dev. Coy.,Ltd., --do--	200
23.	The Nasik-Deolali El. -do-	The Nasik-Deolali El. S. Co.,Ltd., Managing Agents, The United Eastern Agencies, Ltd.,B'bay House, 24, Bruce Street, Fort, Bombay.	200
24.	The A'nagar Elec. License, 1931.	The A'nagar El. S. Co.,Ltd., A'nagar.	200
25.	The Amalner -do-	The Amalner El.S.Co.,Ltd.,24,Bombay House, Bruce St.,Fort, Bombay.	200
26.	The Belgaum Elec. License,1932.	The Amalgamated Elecy.(Belgaum), Ltd.,17-B,Elphinstone Circle, Fort, Bombay.	200
27.	The Baramati -do-	The Baramati El.S.Co.,Ltd.,628, Budhwar Peth, Poona City.	100
28.	The Bulsar -do-	The Amalgamated Elecy.Co.,Ltd. (Bulsar Branch), 17-B,Elphinstone Circle, Fort, Bombay.	200
29.	The Bagalkot -do-	The Bagalkot El.S. Coy., Bagalkot.	200
30.	The Barsi Elec. License,1933.	The General Engrg.Corpn.,Ltd.,Mehta House, Apollot St., Fort, Bombay.	200
31.	The Bhusawal El. -do-	The Bhusawal Elecy.Co.,Ltd.,17-B, Elphinstone Circle, Fort, Bombay.	200
32.	The Virangam El. -do-	The Virangam El.S.Coy.,Ltd.,Virangam (Kathiawar).	200
33.	The Satara El. -do-	The Satara El. S.Ccy.,Ltd.,43, Bhavani Peth, Satara.	200
34.	The Malegaon -do-	The Malegaon Elecy.Co.,Ltd.,17-B, Elphinstone Circle, Fort,Bombay.	200
35.	The Karad -do-	The Karad El. S. Co.,Ltd.,Karad (Satara).	200
36.	The Matheran El. License,1934.	The Matheran El.S.Co.,Ltd.,Mehta House, Apollo St., Fort, Bombay.	200
37.	The Chalisgaon El.License,1935.	The Chalisgaon Elecy.Co.,17-B, Elphinstone Circle, Bombay.	200

38.....

1	2	3	4
			Rs.
38.	The Nandurbar El. License,1935.	The Nandurbar El.S.Co.,Ltd.,Bombay House, Bruce Street, Fort, Bombay.	100
39.	Sanction for electric supply at Sinnar, 1935.	M/s.Bhatt, Deshpande & Co.,Sinnar (District Nasik).	100
40.	The Gadag Elec. License,1936.	M/s. Manvi Bros., Gadag.	200
41.	The Anand Elec. -do-	The Anand El.S.Co.,Ltd.,Managing Agents, M/s.J.B.Manekji & Co., Mehta House,Apollo St.,Fort,B'bay.	200
42.	The Bassein Elec.-do-	The Bassein Elecy.Co.,Ltd.,Mehta House, Apollo St., Fort,Bombay.	100
43.	The Nermad Elec. -do-	The Narmad El.S.Co.,Ltd.,15,Forbes St.,Fort,Bombay.	200
44.	The Chopda Elec. -do-	The Chopda El.S.Co.,Ltd., Dost Mahomed Bldg.,Khadak Post No.9, Bombay.	200
45.	The Bhiwandi Elec.-do-	The Amalgamated Elecy.Co.(Belgaum) Ltd.,17-B, Elphinstone Circle, Fort, Bombay.	200
46.	The Wai Elec.License, 1937.	The Wai Elec.Light & Power Supply Corpn., Wai.	100
47.	The Ranebennur Elec. -do-	S.A.Manvi, Esquire, Gadag.	100
48.	The Byadgi Elec.-do-	M/s. Manvi Bros., Gadag.	100
49.	The Udwada Napi Elec.- -do-	Mr. Dinshaw Sorabji Damania, C/o M/s.Raiyomand Engrg.Co., Central Bank Bldg., Fort, Bombay.	200
50.	The Junnar Elec.-do-	Mr. N.P.Thopate, C/o Khor Elec. Supply Coy.,Khor.	100
51.	The Mahad Elec.-do-	M/s.Oke Bros. & Thopate Co.,Mahad, District Kolaba.	100
52.	The Igatpuri --do--	M/s.Pandit & Co., 15, Forbes St., Fort, Bombay.	100
53.	The Palghar-Navli El.License,1939.	K.V.Sane, Esqr.,Gumasthe Bldg., 180, Budhwar Peth, Poona 2.	100
54.	The Mahableshwar El.License,1940.	Kaikobad Cowasji Dinshaw,Esqr., C.Petit, Esqr.,Sir Jamshetji Jeejeebhoy, Bart, Petit Bldg., 359,-Hornby Road, Bombay.	100
55.	The Savda Faizpur El.License,1940.	The Savda Faizpur El.S.Co.,Ltd., 385, Vithalbhai Patel Rd.,B'bay No.4.	100
56.	The Sanand El. License,1940.	Mr.Ranchodlal G.Patel,C/o M/s. The International El.Equipment Co., Reid Rd.,Ahmedabad.	100
57.	The Haveri El.-do-	Mr.N.D.Nerurkar, Thalakwadi,Belgaum.	100
58.	The Panchgani El. -do-	The Panchgani El.S.Co.,Ltd.,96, Duncan Rd., Byculla, Bombay.	100

59.....

1	2	3	4
			Rs.
59.	The Nira-Lonand El.License,1940.	Mr.N.P.Thopate, Janki Bhuvan,Bhor.	100
60.	The Koregaon Elec. -do-	Mr.S.V.Joshi & Mr.Govardandas L. Doshi, Koregaon.	100
61.	The Nipani El.-do-	The Nipani Elecy.Co.,17-B, Elphinstone Circle, Fort, Bombay.	200
62.	The Dohad Elec. License,1941.	M/s. Shroff & Co.,17-B, Elphinstone Circle, Fort, Bombay.	200
63.	The Yeola El.-do-	The Yeola El.S.Co.,Ltd.,15, Forbes St.,Fort, Bombay.	100
64.	The Pandharpur Elec. -do-	Mr.G.P.Uplap, B.Sc.,M.Sc.(U.S.A.), Pandharpur.	200
65.	The Sangamner El.License,1942.	The Sangamner El.Supply Coy.,Ltd., Station Road, Ahmednagar.	100

No.2581/36 E.

P. W. D.,
B.C.,27 Novr.1942.

From

The Dy. Secy. to the Govt. of Bombay,
P. W. D.

To

The Elecl. Licensees & Sanction Holders
in the Province of Bombay
(as in column 3 of the statt. appended
to G.R. No.2581/36, dt. the 26-10-1942).

Sub:- Audit of the Annual
statt. of Accounts.

.....

Dear Sir/s,

In modification/continuation of the orders contained in para. 1 of Govt. Letter No.2581/36 E, dt. the 29-4-1939, on the subject mentioned above, I am directed to state that, commencing from the year 1942-43, the fee of Rs. ** shall be paid by you on demand to the A. G., Bombay for audit of the accounts of your undertaking.

Yours faithfully,

Sd/- R.H.Hammett,
Dy. Secy. to the Govt. of Bombay,
P. W. D.

Copy forwarded to -

the A. G., Bombay (with ref. to his letter No.O.A.2361, dt. the 16-3-1942).
the El. Engr. to Govt. (with ref. to his No.L.A.31/477, dt. the 7-5-1942).

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*Only in the case of S.Nos.1 to 7,10 and 13 of the statt. appended to G.R.No.2581/36, dt. the 26-10-1942

**As given in column 4 of the statt. appended to G.R. No.2581/36, dt. the 26-10-1942.

No.....

No.O.A./843. Bombay,
7th Aug. 1942.

From

The A. G., Bombay.

To

The Secy. to the Govt. of Bombay,
P. W. D., Bombay.

Sub:- Fixation of audit fees for the exam. and audit of the annual statt. of accounts of El.Supply Undertakings.

.....

Sir,

I have the honour to invite a m ref. to this office letter No.O.A.2361, dt. 16-3-1942 on the subject noted above and to enquire when the orders of Govt. fixing the rates of audit fees may be expected. In the absence of orders of Govt. regt the rate of audit fees to be charged, no demands for audit fees have been made from 1st April 1942 from El. Supply Coys. whose statts. of accounts have been audited.

Your obedient servant,

Sd/- R.Sivaramakrishnan,
Examiner, Outside Audit.

N.B.

Submitted.

2. The necy. orders are being issued. It will take some time for the G.R. to be finally printed. In the meanwhile, the A.G. may be informed as per draft put up for appl.

Id/-
26-8-42.

No.....

No.2581/36-M.

P. W. D.,
B. C., 27th Octr.1942.

To

The A. G., Bombay.

Sub:- Fixation of audit fees for the exam. & audit of the annual statt. of accounts of electric supply undertakings.

.....

With ref. to his letter No.O.A./843, dt. the 7-8-42, on the subject mentioned above, the A. G., Bombay, is informed that the necy. orders are being issued.

By order of the Govr. of Bombay,

Id/-
26/10/42.

Id/-
29/10/42.

4.
DDD.
7/5/56.